



# **Biennial Budget**

**Revised Fiscal Year 2022**

**Year 2 of the FY21/22 Biennial Budget**

**Submitted to the Assembly April 5, 2021**



**BIENNIAL BUDGET**  
**FISCAL YEAR 2022**  
**YEAR 2 OF THE FY21/FY22 BIENNIAL BUDGET**



City and Borough of Juneau Assembly

Beth Weldon  
*Mayor*

Carole Triem, *Chair*  
*Assembly Finance Committee*

Loren Jones  
*Deputy Mayor*

Maria Gladziszewski  
*Assembly Member*

Michelle Bonnet Hale  
*Assembly Member*

Wade Bryson  
*Assembly Member*

Alicia Hughes-Skandijs  
*Assembly Member*

Greg Smith  
*Assembly Member*

Christine Woll  
*Assembly Member*

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

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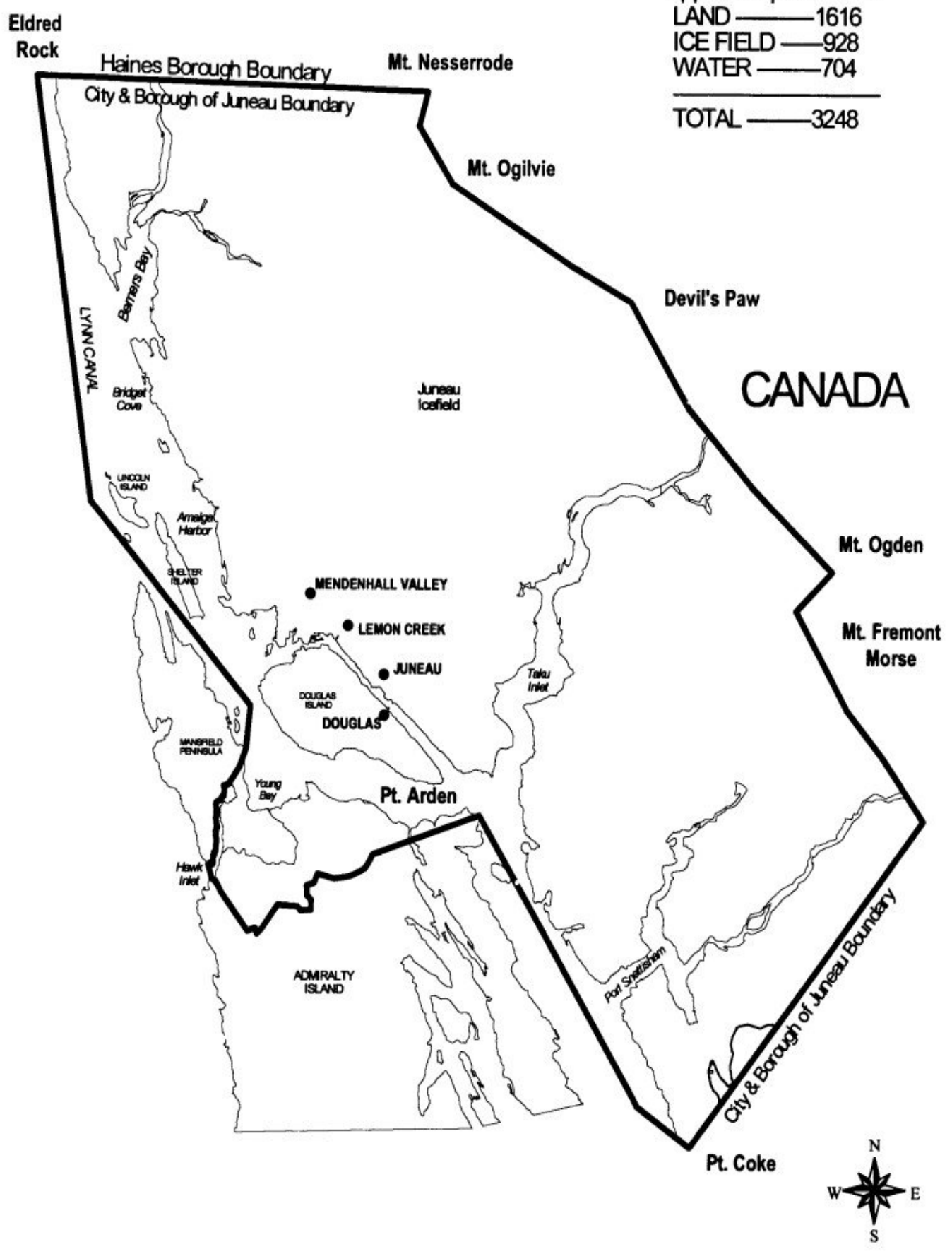
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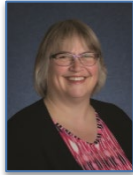
**VICINITY MAP**

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



# MAYOR AND ASSEMBLY

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**Beth Weldon**  
**Mayor**



**Loren Jones**  
**Deputy Mayor**  
District 1  
Assembly Member



**Carole Triem**  
Areawide  
Assembly Member



**Greg Smith**  
District 1  
Assembly Member



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



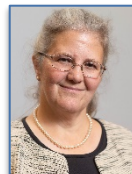
**Maria Gladziszewski**  
Areawide  
Assembly Member



**Wade Bryson**  
District 2  
Assembly Member



**Christine Woll**  
District 2  
Assembly Member



**Michelle Bonnet Hale**  
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 until adoption.

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

**Jeff Rogers**  
Finance Director

**Sam Muse**  
Controller

**Jean Hodges**  
Assistant Controller

**Adrien Speegle**  
Budget Analyst

**Theresa Winther**  
Deputy Treasurer

**Sonia DelGado**  
Accountant

**Angelica Lopez-Campos**  
Accountant

**Kathleen Jorgensen**  
Accountant

**Sara Rearick**  
Accountant

**Tiara Ward**  
Accountant

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

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

**If you have any questions related to the FY22 Revised Budget, call us at 907.586.5215.**

**Our mailing address is:**

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



# OVERVIEW OF GOVERNMENTAL FUNCTIONS

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

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

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

## General Governmental Functions:

### Major Funds

#### General Fund

##### Functions within the General Fund:

- Mayor and Assembly Manager's Office
- Clerk and Elections
- Management Information Services
- Community Development
- General Engineering
- Emergency Services
- Law
- Libraries
- Human Resources
- Finance
- RecycleWorks
- Parks and Recreation
- Police
- Streets
- Transit
- Fire

Debt Service Fund

Sales Tax Fund

Pandemic Response Fund

### Non-major Funds

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

# OVERVIEW OF GOVERNMENTAL FUNCTIONS

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## **Business-type Functions (Enterprise Funds):**

### **Major Funds**

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

## **Capital Project:**

### **Non-major Funds**

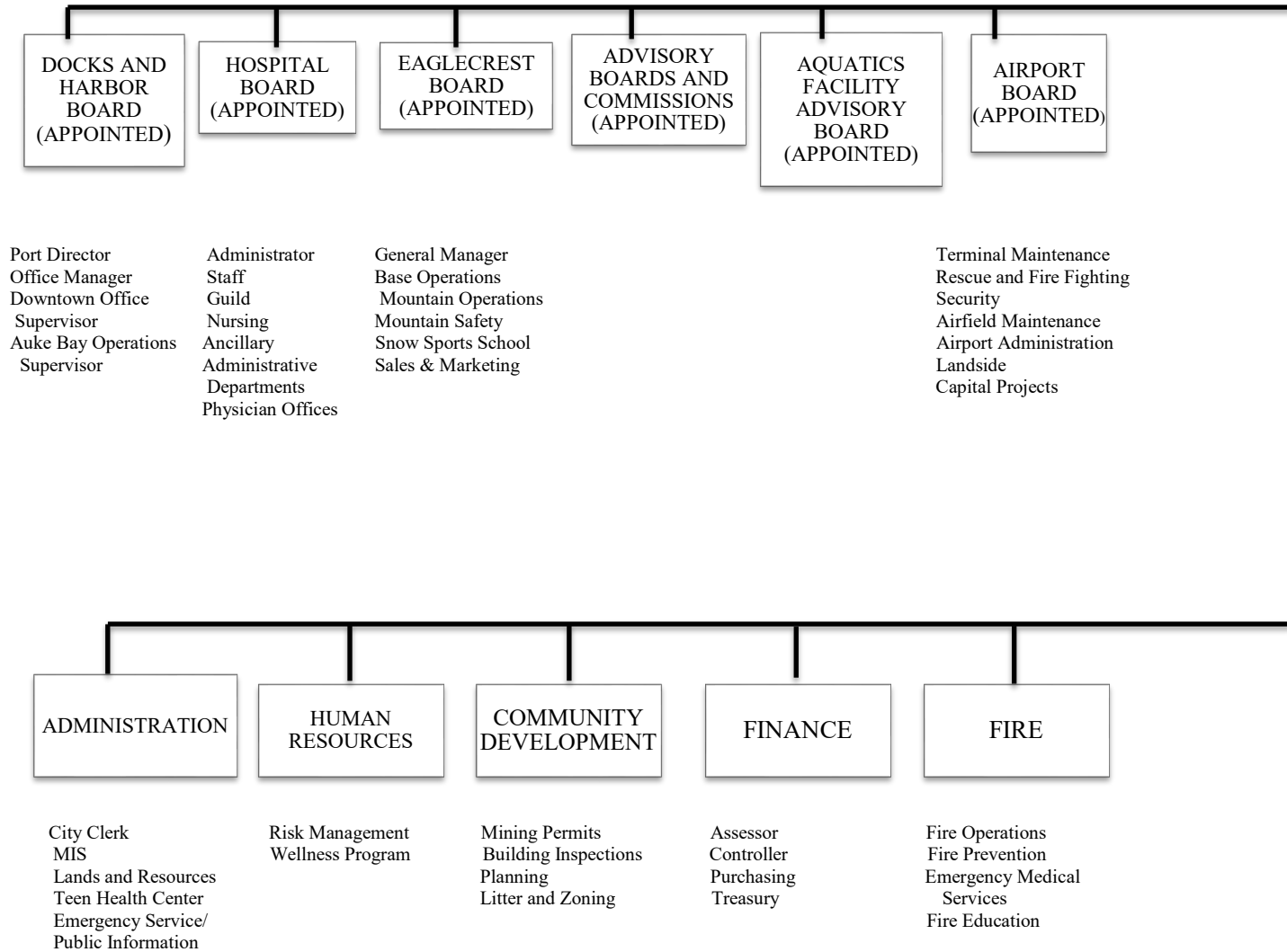
- Capital Projects – Roads & Sidewalks, Fire & Safety,  
Community Development, Parks & Recreation

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

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

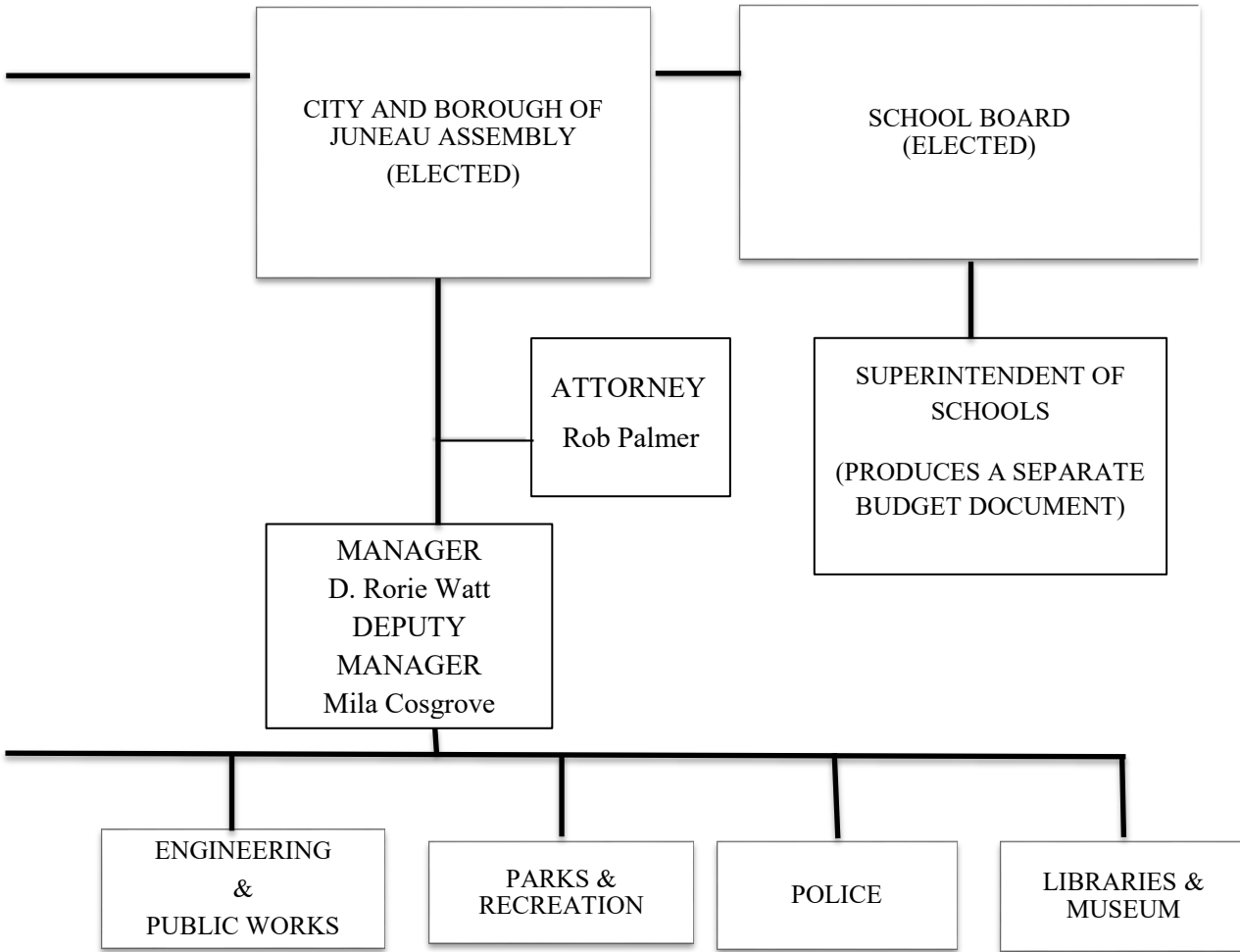
# OVERVIEW OF GOVERNMENTAL FUNCTIONS

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



# OVERVIEW OF GOVERNMENTAL FUNCTIONS

*hierarchical structure of the administration.*



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

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

Patrol  
 Dispatching  
 Parking Control  
 Records  
 Metro  
 Community Work Program  
 Investigation

Library Services Operations  
 Outreach Grants  
 Museum Services

# NOTES

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# 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.....	31,773

**Employment and Economy**

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

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

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

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

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

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

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

**Airport**

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

**Streets**

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

# COMMUNITY PROFILE

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## Water Services

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

## Wastewater Services

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

## Fire Protection

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

## Police Protection

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

## Parks, Recreation, and Culture

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

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

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



# USER'S GUIDE

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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 FY20 Actuals, FY21 Amended Budget, FY21 Projected Actuals, FY22 Approved Budget and FY22 Revised Budget: Summary of Operating Revenues by Source, Summary of Expenditures by Fund, Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, and Changes in Fund Balances – FY22.

## **Property Assessment and Taxation**

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

## **Major Revenue Analysis**

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

## **Capital Projects**

This section contains the criteria for evaluating capital improvement projects, a listing of new projects and their funding sources for FY22.

## **General Governmental Funds**

This section contains comparative schedules of expenditures and funding sources for the General Governmental Funds (General Fund, Areawide Service Area, Roaded Service Area, and Fire Service Area). The departments within these are funded primarily with property and general sales taxes. In FY20 and FY21, the Fire and Emergency Services and Police Department personnel services costs are also materially funded by transfers from the COVID-19 Pandemic Response Fund, as allowable under the Federal CARES Act.

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

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

## **Definition of Funds**

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

## **Glossary**

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

# NOTES

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# CITY MANAGER’S BUDGET MESSAGE

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April 1, 2021

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 FY22 Operating and Capital Budgets.

We have lived through an unprecedented year in the history of the borough. When the Assembly started its work on the FY21 budget, you wrestled with an anticipated \$16 million shortfall. By the end of the process, the adopted FY21 budget was much closer to balanced, resulting from temporary reductions to CBJ staffing, the delay of several large capital improvements, and the gift of federal stimulus/support to offset operating costs. At the same time, the Assembly avoided making rash and hasty decisions to slash city services and investments, a move that might have exacerbated our local economic downturn. You effectively balanced prudence, pragmatism, and proactivity.

I encourage you to bring that same spirit to the FY22 budget process. As the result of staggeringly large federal stimulus appropriations, our position is certainly not as bad as it could be. The most recent news is that Juneau will receive a \$12.8 million grant under the American Rescue Plan Act. That allocation was intended by Congress to replace lost municipal revenue in support of the core services provided by local governments. As such, my proposal allocates that federal revenue to partially alleviate the sizable general fund deficits in FY21 and FY22. However, there will likely be public calls to re-grant that funding out to further support Juneau’s struggling families and businesses. There is extraordinary fiscal stimulus coming through federal agencies and the State of Alaska that will significantly benefit struggling individuals, families, and businesses. If the Assembly chooses to commit local funds for similar hardship grants, those grants will be paid directly from general government fund balance and increase the overall deficit. While it’s certainly a balancing act, we have the opportunity to use these federal funds to stabilize the foundation city government services.

### **Assumptions**

The proposed FY22 budget assumes no large cruise ship visitation in the summer of 2021. This reduces budgeted passenger fee revenue in both fiscal years FY21 (current) and FY22 (next year). However, there are many signs that indicate a robust return in the summer of 2022—potentially a peak season. The confidence of this forecast is supported by the “excess savings” accumulated by Americans throughout the pandemic and the palpable pent-up demand for travel. There are no guarantees, but all signs point to a sharp return to pre-pandemic visitation in 2022. In the current year, Juneau is likely to benefit from some small ship cruise tourism and potentially strong demand for independent travel. Travelers eager to stretch their legs are likely to find Juneau a great place to travel safely with plenty of open space and fresh air.

# CITY MANAGER'S BUDGET MESSAGE

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The proposed budget assumes that the pandemic continues to abate and life continues to slowly return to “normal.” We can only speculate how quickly or slowly that will happen, but we do know that Juneau is well ahead of other jurisdictions for vaccinations. Additionally, Juneau residents have maintained their diligence with mask wearing and social distancing, which has kept case rates low, preventing more stringent mitigation measures. As Juneau emerges from the pandemic, there will be difficult decisions about how to maintain public health while easing mitigation measures and returning to public gathering. The proposed budget assumes that life continues to return to normal, and that the overall economy rebounds at a measured pace.

## **Budgeted Revenues**

Unsurprisingly, all revenues impacted by the pandemic are forecast to be higher in FY22 than in FY21. In general, sales and consumption taxes are forecast in the range of what they were in FY16/FY17. It may be good perspective to consider that CBJ's revenues are only depressed to what they were just a few short years ago. There is some variation, of course, between revenue types.

The City Assessor has not yet completed assessments for 2021, but the Finance Department has continued to use a 1.5% increase in assessed valuation as the basis for the FY22 property tax revenue forecast of \$54.9 million, which includes the 0.2 mill increase as intended by the Assembly. In prior Assembly discussion, it was the intention to establish a durable long-term funding source for the Assembly's ongoing operating investment in childcare.

The residential home sales market has been exceptionally hot, with most homes selling in just a few days after receiving multiple offers with escalating contingencies. This home sales boom is due, in part, to historically low interest rates which means that families can afford more expensive homes at lower mortgage payments. But, the strength in the home sales market also suggests overall confidence in Juneau. In spite of the pandemic and in spite of the gradual shift of state government to other areas in the state—people still want to call Juneau home and they're willing to make significant investments in residential real estate.

Commercial parcels are so diverse that it is difficult to forecast the impact of the pandemic. More commercial property sales were recorded in the six month period from July 1, 2020 to December 31, 2020 than in any six month period in the last five years. Likely, some over-leveraged businesses were selling real estate to alleviate real estate debt in face of the economic downturn. However, every commercial property sale also includes a willing buyer, and it would appear that those buyers were betting on Juneau's economic recovery. Commercial real estate in Juneau hasn't seen substantial valuation adjustment in many years, and based on recent voluntarily disclosed sales, it appears that assessed values are considerably lower than sales prices. The Assessor will need to implement adjustments to correct this over time, which will result in some increase to commercial parcel values in FY22 and beyond.

Sales Tax is forecast at \$45.0 million total for FY22. That is lower than the \$48.8 million budgeted in the FY21/22 biennial budget, but it is still significantly higher than forecast FY21 actual of \$39.7 million. That sales tax forecast rests principally on the two assumptions described above: gradual return to normalized public activity and a robust return of large ship cruise tourism in the summer of 2022. There is some risk to the downside, most likely from lingering effects of the pandemic on public consumption. There may also be some potential upside, resulting from the magnitude of federal stimulus and the possibility of strong independent travel in the late summer.

Hotel-Bed Tax is forecast to continue being depressed at just \$1.25 million for FY22. That is in line with the forecast made in the FY21/22 biennial budget, and it is significantly higher than the forecast FY21

# CITY MANAGER'S BUDGET MESSAGE

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actual of \$930,000. Unexpectedly strong independent travel could have a positive impact on this forecast. Liquor Tax is somewhat less depressed at \$890,000 for FY22, in line with the FY21/22 biennial budget and slightly higher than the forecast FY21 actual of \$850,000. This forecast is probably predictable within a narrow range until bars and restaurants are fully open and substantial visitation resumes. Marijuana Tax revenue continues to rise and is forecast at \$390,000 for FY22—the highest year since legalization. Tobacco Tax is forecast to be essentially flat from recent years at \$2.7 million in FY22. The downside risk for the tobacco tax forecast is the continued trend of smoking cessation and the cultural shift toward marijuana use.

Finally, the proposed FY22 budget forecasts just \$4.5 million in passenger fees. This forecast is based on Juneau receiving 500,000 passengers between April and June 2022. This forecast will require a robust return of large ship cruise tourism, but there could be some surprise to the upside if cruise tourism returns in record numbers. With zero passenger fees forecast to be received in FY21, the Assembly will need to consider strategies for paying debt and core city service costs related to the waterfront. Staff will brief the Assembly on options during the budget process. Generally speaking, I recommend against the Assembly subsidizing these costs with general funds.

## **Budgeted Expenditures**

As directed by the Assembly, I have proposed a “status quo” FY22 budget. Most significantly, the budget includes funding for the negotiated 1% increase to wages and earned merit increases. The budget also includes funding for an increase to the employer portion of the health plan costs. The negotiated increase to wages, merit increases, and the health plan cost increase result in nearly \$1.4 million of expenditure cost growth related to CBJ’s general government workforce. Additionally, a number of the positions that were temporarily defunded in FY21 have been restored, while others are budgeted to remain vacant or have been deleted altogether.

Aside from workforce costs, the budget includes modest increases to building maintenance, fleet reserve contributions, and restoration of other temporary non-personnel reductions implemented in FY21. Considered in the aggregate, adjustments to all non-personnel expenditures total less than \$400,000 in cost growth in FY22.

The proposed budget includes a general fund subsidy to the Debt Service Fund for the purpose of paying unreimbursed school bond debt of approximately \$2.8 million. This is in line with Governor Dunleavy’s proposed budget, which funds School Bond Debt Reimbursement at 50% of the statutory requirement. The Governor’s budget is presently under deliberation by the Legislature, and more may be known before the end of the budget process. With the addition of the partial interest payment on the \$22.0 million general obligation bond, the 1.20 debt service mill rate is not fully sufficient to pay all debt obligations, so the budget proposes an additional \$300,000 transfer from the general fund rather than an increase to the debt service mill rate. Hence, the total general fund subsidy to the Debt Service Fund is proposed to be \$3.1 million.

The FY22 proposed budget funds a status quo Capital Improvement Plan at pre-pandemic funding levels, with typical investments in street maintenance and repair, and infrastructure deferred maintenance. Per the Assembly’s final decisions on the FY21 budget, improvements to the August Brown Pool have been included in the FY22 CIP after having been delayed from FY21.

## **General Government Fund Balances**

According to current projections, unrestricted general government fund balance (including the Sales Tax Fund) will be \$25.6 million. The Restricted Budget Reserve continues at \$13.6 million. Hence, total general

# CITY MANAGER'S BUDGET MESSAGE

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government fund balance is projected to be \$39.2 million at the end of FY21 and the beginning of FY22. This fund balance forecast assumes that the Assembly implements the proposal to use American Rescue Plan Act funds to fully offset the FY21 deficit of \$4.6 million, and to reduce the FY22 deficit from \$16.0 million to \$7.8 million.

If the Assembly chooses not to use American Rescue Plan Act funds to alleviate deficits as proposed, the FY21 and FY22 shortfalls would reduce the unrestricted general government fund balance down to just \$4.9 million by the end of FY22. Allowing the unrestricted fund balance to fall this low would significantly restrict the decisions of future Assemblies. Cast your mind back a year ago—you didn't have to make rash decisions to slash city services because you had sufficient fund balance to help weather the storm. We never know when the next calamity will befall Juneau. Retaining sufficient fund balance puts Juneau in the best possible position for level-headed future decision making in the face of crisis. Additionally, unrestricted fund balance is a key measure of CBJ's overall fiscal health, which results in more preferential interest rates when we seek bond debt funding.

## SUMMARY

The situation remains dire but it would be a lot worse without the extraordinary support enacted by the federal government. Juneau has been allocated federal revenues that will substantially right the ship through FY22 and put the borough on a path for robust recovery in FY23. I encourage you to continue your demonstrated ability to act prudently, pragmatically, and proactively. The FY22 budget will chart the course of our recovery as a community, and it builds a stable launch pad for the economic rebound of FY23.

I appreciate the hard work put in by the CBJ staff to prepare this year's budget for introduction. In spite of the uncertainty created by our current public health emergency, this budget reflects significant efforts by CBJ staff to retain status quo expenditures while sustaining critical municipal services. Additionally, I appreciate the work CBJ employees have undertaken over the past years to reduce expenditures and be wise consumers.

Respectfully submitted,



Duncan Rorie Watt  
City and Borough Manager

# EXECUTIVE SUMMARY

## BUDGET COMPARISONS

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

	FY21		FY22		FY21 vs	FY22 App vs
	Amended	Approved	Revised	Revised	FY22 Rev	FY22 Rev
					% Change	% Change
<b>Revenue:</b>						
State Support (Note 1)	60,869,100	62,852,400	61,797,200		1.52	(1.68)
Federal Support (Note 2)	83,631,900	11,568,400	23,412,900		(72.00)	102.39
Taxes (Note 3)	100,377,600	107,127,600	105,700,500		5.30	(1.33)
Charges for Services (Note 4)	152,739,500	154,008,100	156,178,600		2.25	1.41
Licenses, Permits, Fees (Note 5)	7,513,700	13,716,200	8,297,200		10.43	(39.51)
Fines and Forfeitures	314,200	326,400	308,600		(1.78)	(5.45)
Rentals and Leases	4,556,000	4,604,800	3,252,900		(28.60)	(29.36)
Investment & Interest Income (Note 6)	5,124,100	4,919,500	4,853,400		(5.28)	(1.34)
Sales	571,800	1,754,900	573,300		0.26	(67.33)
Donations	275,100	192,400	235,400		(14.43)	22.35
Special Assessments	37,900	37,900	37,900		-	-
Other Revenue	3,707,700	3,607,700	3,850,100		3.84	6.72
<b>Total Revenue</b>	<b>419,718,600</b>	<b>364,716,300</b>	<b>368,498,000</b>		<b>(12.20)</b>	<b>1.04</b>
<b>Expenditures:</b>						
General Government - City (Note 7)	109,890,900	81,865,500	81,988,000		(25.39)	0.15
General Government - School District (Note 8)	91,558,100	86,989,600	92,396,600		0.92	6.22
Non-Board Enterprise	18,763,800	16,146,300	15,890,100		(15.32)	(1.59)
Board Controlled (Note 9)	137,560,500	134,051,400	145,518,300		5.78	8.55
Internal Service (Note 10)	10,052,000	4,749,300	9,507,500		(5.42)	100.19
Debt Service (Note 11)	15,705,600	14,407,400	15,132,800		(3.65)	5.03
Capital Projects (Note 12)	34,218,000	32,296,700	35,265,700		3.06	9.19
Special Assessments	449,800	399,400	399,200		(11.25)	(0.05)
<b>Total Expenditures</b>	<b>418,198,700</b>	<b>370,905,600</b>	<b>396,098,200</b>		<b>(5.28)</b>	<b>6.79</b>
<b>Fund Balance Increase (Decrease)</b>	<b>1,519,900</b>	<b>(6,189,300)</b>	<b>(27,600,200)</b>		<b>(1,915.92)</b>	<b>345.93</b>

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

### Funding Source Notes

1. State Support – The FY22 Revised Budget increases \$0.9 million (1.5%) from the FY21 Amended Budget. There are three significant changes that drive this reduction: a decrease in State foundation and grant funding for Education of \$1.6 million (4.4%) offset by an increase in the State’s contribution for School PERS/TRS retirement of \$1.5 million (28.1%), an increase in School Debt Reimbursement of \$2.8 million (CBJ did not receive any School Debt Reimbursement in FY21), and a decrease in miscellaneous grant funding of \$1.2 million (8.9%). From the FY22 Adopted Budget to the FY22 Revised Budget, State Support decreased \$1.1 million (1.7%). This decrease is primarily due to no anticipated State Marine Passenger fee revenue (decrease of \$5.0 million) due to the COVID-19 pandemic and cancellation of the 2021 tourism cruise ship industry, offset by an increase in anticipated miscellaneous grant revenue of \$4.5 million (58.0%).
2. Federal Support – The FY22 Revised Budget decreased \$60.2 million (72.0%) from the FY21 Amended Budget. This is due to a large influx of Federal Support relating to the COVID-19 pandemic in FY21, the majority of which is not expected to continue into FY22. From the FY22 Approved Budget to the FY22 Revised Budget,

# EXECUTIVE SUMMARY

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Federal Support increased \$11.3 million (102.4%) due to additional Federal Support from the American Rescue Plan Act.

3. Taxes – The FY22 Revised Budget tax revenue increased \$5.3 million (5.3%) over the FY21 Amended Budget. This reflects an increase in sales taxes of \$3.3 million (7.9%) and an increase in property taxes of \$1.8 million (3.4%) stemming from an increase in assessed property values and a 0.20 mill increase to the property tax rate. Sales tax revenues in FY21 were severely depressed from the COVID-19 pandemic. The increase in the FY22 Revised Budget anticipates that the economy will begin to normalize as populations are vaccinated and businesses are able to return to full capacity operations. The FY22 Revised Budget decreased \$1.4 million (1.3%) over the FY22 Approved. This is primarily due to sales tax revenues projected to normalize to a degree, but not return to pre-pandemic levels due to the cancellation of the 2021 cruise ship season.
4. Charges for Services – The FY22 Revised Budget increased \$3.4 million (2.3%) over the FY21 Amended. This is driven by the increase in anticipated revenue by the Hospital due to the addition of a new mental and behavioral health facility, offset by depressed revenues for the Airport, Docks, and Harbors as a result of the COVID-19 pandemic and reduced travel and tourism activity. The FY22 Revised Budget increases \$2.2 million (1.4%) over the FY22 Approved Budget, again due to increased charges for services for Enterprise funds.
5. Licenses, Permits and Fees – The FY22 Revised Budget increased \$0.8 million (10.4%) over the FY21 Amended. This is primarily due to an increase in the anticipated Marine Passenger Fees as the City anticipates that cruise ships will return to Juneau in 2022. The FY22 Revised Budget shows a decrease of \$5.4 million (39.5%) over the FY22 Approved. This decrease is attributable to the FY22 Approved Budget anticipating that the cruise ship season would return in 2021.

## Expenditure Notes

6. City General Government – The FY22 Revised Budget decreased \$27.9 million (25.4%) from the FY21 Amended Budget. This was primarily driven by an influx of spending in response to the COVID-19 pandemic in FY21 and a \$7.0 million decrease in one-time funding of Assembly grants. The FY22 Revised Budget increased immaterially over the FY22 Approved Budget.
7. School District – The FY22 Revised Budget increased \$0.8 million (0.9%) over the FY21 Amended budget. The FY22 Revised Budget reflects an increase of \$5.4 million (6.2%) over the FY22 Approved Budget as a result of increased personnel services costs.
8. Board Controlled –The FY22 Revised Budget increased \$8.0 million (5.8%) over the FY21 Amended. This increase is primarily due to the addition of a mental and behavioral health facility at the Hospital. The FY22 Revised Budget reflects an increase of \$11.5 million (8.55%) over FY22 Approved also due to the addition of the new facility at the Hospital.
9. Debt Service – The FY22 Revised Budget decreased \$0.6 million (3.7%) over the FY21 Amended Budget primarily due to the reduction in outstanding school construction debt, as multiple bonds were fully paid off during FY21, offset by an increase in building bond debt as a result of a \$15 million voter-approved bond package passing during the October, 2020 municipal election. The FY22 Revised Budget reflects an increase of \$0.7 million (5.0%) over the FY22 Approved Budget. Again, this reflects the addition of new building bond debt payments in FY22.
10. Capital Projects – Capital projects vary from year to year; details are included in the FY22 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 FY22 Revised CIP budget is \$1.0 million more than the FY21 Amended Budget. This increase is a result of reductions made to the FY21 CIP to reduce general fund spending in response to depressed tax and fee revenues in light of the COVID-19 pandemic.



# EXECUTIVE SUMMARY

## STAFFING CHANGES

The FY22 Revised Budget includes funding for 1,888.40 Full Time Equivalent (FTE) positions. The FY21 Amended Budget staffing is 9.06 FTEs more than the FY21 Adopted staffing level. The increases consist of:

Total FTE staffing changes and a reconciliation between FY21 Adopted, FY21 Amended, and FY22 Revised Staffing are shown below. *(A complete staffing summary by department is contained in the "Summary of Staffing" schedule.)*

	<b>FTE</b>
<b>FY21 Adopted Staffing</b> , referenced in full time equivalent positions (FTEs)	<b>1,804.74</b>
FY21 General Government, Internal Service and Enterprise staffing changes <i>(Note 1 below)</i>	9.06
<b>FY21 Amended Staffing</b> , referenced in full time equivalent positions (FTEs)	<b>1,813.80</b>
FY22 Revised General Government, Internal Service and Enterprise staffing changes <i>(Note 2 below)</i>	80.63
FY22 Revised School District decreases	(6.03)
<b>FY22 Revised Staffing</b> , referenced in full time equivalent positions (FTEs)	<b>1,888.40</b>

### (1) FY21 Amended General Government, Internal Service and Enterprise Staffing Changes

#### **Parks and Recreation:**

Transition of Dimond Park Field House Management	0.89
Establishment of Shéiyi X̄aat Hít (Spruce Root House) Youth Shelter	8.17
	<b>9.06</b>

### (2) FY22 Revised General Government, Internal Service and Enterprise Staffing Changes

<b>Engineering:</b> Corrected reporting of splits with other departments	(0.05)
<b>Fleet:</b> Corrected reporting of splits with other departments	(0.02)
<b>Finance:</b> Eliminated one position and added two part time positions	(0.90)
<b>Libraries:</b> Eliminated one part-time split position	(0.50)
<b>Parks and Recreation:</b>	
Recreation:	
Transition of Dimond Park Field House Management	2.67
Reduction of FTEs for vacant positions	(0.20)
Parks & Landscape:	
Eliminated one split position and increased FTEs for Lead Park Ranger position	(0.29)
Building Maintenance:	
Increased one position to full-time	0.50
<b>Streets:</b> Corrected reporting of splits with other departments	(0.02)
<b>Eaglecrest:</b> Transition of Dimond Park Field House Management	(2.20)
<b>Bartlett Regional Hospital:</b> Adjustment to FTE for addition of mental and behavioral health facility	81.67
<b>Docks:</b> Transitioned Harbor Technician positions to part-time limited	(0.02)
<b>Wastewater:</b> Corrected reporting of splits with other departments	(0.01)
	<b>80.63</b>

# NOTES

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# SUMMARY OF OPERATING REVENUES BY SOURCE

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>State Support:</b>					
Foundation Funding	\$ 37,676,000	37,182,000	37,181,900	37,000,000	35,562,300
School Construction Debt Reimb.	3,441,800	-	-	2,818,000	2,809,000
Contribution for School PERS/TRS	6,337,200	5,400,000	6,886,000	5,400,000	6,918,800
School Grants	4,664,400	3,524,000	2,945,000	3,500,000	3,218,000
State Marine Passenger Fee	5,971,000	-	2,444,600	5,000,000	-
State Shared Revenue	1,394,500	1,167,400	843,000	1,257,400	893,500
ASHA in Lieu of Taxes	91,400	91,400	91,400	91,400	91,400
Miscellaneous Grants	2,883,100	13,504,300	11,075,500	7,785,600	12,304,200
<b>Total State Support</b>	<b>62,459,400</b>	<b>60,869,100</b>	<b>61,467,400</b>	<b>62,852,400</b>	<b>61,797,200</b>
<b>Federal Support:</b>					
Federal in Lieu of Taxes	2,429,900	2,429,900	2,429,900	2,429,900	2,429,900
Secure Rural Schools/Roads	470,300	550,000	588,000	550,000	550,000
Federal Bond Subsidy	184,800	126,000	602,400	97,500	662,600
Miscellaneous Grants	27,043,100	80,526,000	71,294,300	8,491,000	19,770,400
<b>Total Federal Support</b>	<b>30,128,100</b>	<b>83,631,900</b>	<b>74,914,600</b>	<b>11,568,400</b>	<b>23,412,900</b>
<b>Local Support:</b>					
<b>Taxes:</b>					
Sales	46,888,700	41,700,000	39,680,000	48,600,000	44,990,000
Property	51,894,600	53,137,600	52,727,800	53,117,600	54,918,500
Tobacco Excise	2,774,900	2,300,000	2,670,000	2,700,000	2,700,000
Hotel	1,632,100	1,550,000	1,350,000	810,000	1,440,000
Alcohol	949,700	930,000	850,000	1,140,000	890,000
Motor Vehicle Registration	-	760,000	620,500	760,000	762,000
<b>Total Taxes</b>	<b>104,140,000</b>	<b>100,377,600</b>	<b>97,898,300</b>	<b>107,127,600</b>	<b>105,700,500</b>
<b>Charges for Services:</b>					
General Governmental Funds	5,334,400	5,750,800	4,330,600	5,893,000	5,304,400
Special Revenue Funds	1,135,400	1,368,400	1,306,200	1,368,400	1,299,700
Enterprise Funds	129,440,500	145,620,300	143,723,100	146,746,700	149,574,500
<b>Total Charges for Services</b>	<b>135,910,300</b>	<b>152,739,500</b>	<b>149,359,900</b>	<b>154,008,100</b>	<b>156,178,600</b>
<b>Licenses, Permits, Fees</b>					
General Governmental Funds	749,600	742,800	696,800	841,300	803,600
Special Revenue Funds	8,990,500	6,122,900	1,434,800	12,226,900	6,853,600
Special Assessment Funds	167,200	168,000	136,000	168,000	168,000
Enterprise Funds	455,400	480,000	200,400	480,000	472,000
<b>Total Licenses, Permits, Fees</b>	<b>10,362,700</b>	<b>7,513,700</b>	<b>2,468,000</b>	<b>13,716,200</b>	<b>8,297,200</b>

# SUMMARY OF OPERATING REVENUES BY SOURCE

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>Fines and Forfeitures:</b>					
General Governmental Funds	454,400	242,600	309,500	258,500	258,000
Special Revenue Funds	17,900	21,200	1,100	21,200	8,900
Special Assessment Funds	29,800	27,400	27,400	23,700	23,700
Enterprise Funds	18,600	23,000	18,000	23,000	18,000
<b>Total Fines and Forfeitures</b>	<b>520,700</b>	<b>314,200</b>	<b>356,000</b>	<b>326,400</b>	<b>308,600</b>
<b>Rentals and Leases:</b>					
General Governmental Funds	410,300	442,000	240,300	446,100	427,600
Special Revenue Funds	2,296,200	993,400	699,100	1,022,800	850,200
Permanent Fund	10,900	11,200	10,900	11,200	10,900
Enterprise Funds	3,039,900	3,109,400	1,816,700	3,124,700	1,964,200
<b>Total Rentals and Leases</b>	<b>5,757,300</b>	<b>4,556,000</b>	<b>2,767,000</b>	<b>4,604,800</b>	<b>3,252,900</b>
<b>Investment &amp; Interest Income:</b>					
General Governmental Funds	5,886,500	2,868,100	2,504,400	2,833,100	1,728,500
Special Revenue Funds	99,200	197,800	170,400	208,100	221,400
Debt Service Funds	44,000	-	-	-	-
Permanent Fund	151,800	161,800	161,800	165,700	165,700
Enterprise Funds	4,860,600	1,782,600	1,980,000	1,712,600	2,624,000
Internal Service Funds	427,300	113,800	113,800	-	113,800
<b>Total Investment &amp; Int. Income</b>	<b>11,469,400</b>	<b>5,124,100</b>	<b>4,930,400</b>	<b>4,919,500</b>	<b>4,853,400</b>
<b>Sales:</b>					
General Governmental Funds	49,900	47,800	19,600	1,132,500	31,500
Special Revenue Funds	1,393,900	510,000	848,000	608,400	537,800
Enterprise Funds	26,100	14,000	13,500	14,000	4,000
Internal Service Funds	-	-	-	-	-
<b>Total Sales</b>	<b>1,469,900</b>	<b>571,800</b>	<b>881,100</b>	<b>1,754,900</b>	<b>573,300</b>
<b>Donations:</b>					
General Governmental Funds	96,200	175,100	129,000	92,400	135,400
Special Revenue Funds	100,300	100,000	100,000	100,000	100,000
<b>Total Donations</b>	<b>196,500</b>	<b>275,100</b>	<b>229,000</b>	<b>192,400</b>	<b>235,400</b>
<b>Other Income:</b>					
Special Assessments	388,700	37,900	37,900	37,900	37,900
Student Activities Fundraising	1,956,900	2,100,000	591,200	2,100,000	1,650,000
Miscellaneous Revenues	1,914,900	1,607,700	1,536,800	1,507,700	2,200,100
Bond Proceeds	16,089,200	-	-	-	-
<b>Total Other Income</b>	<b>20,349,700</b>	<b>3,745,600</b>	<b>2,165,900</b>	<b>3,645,600</b>	<b>3,888,000</b>
<b>Total Local Support</b>	<b>290,176,500</b>	<b>275,217,600</b>	<b>261,055,600</b>	<b>290,295,500</b>	<b>283,287,900</b>
<b>Total Revenues</b>	<b>\$ 382,764,000</b>	<b>419,718,600</b>	<b>397,437,600</b>	<b>364,716,300</b>	<b>368,498,000</b>
<b>Fund Balance Increase (Decrease):</b>					
Combined Governmental Funds	\$ 8,991,300	(5,720,800)	(112,100)	(6,905,600)	(3,144,700)
All Other Funds	(397,100)	7,240,700	(18,700,800)	716,300	(24,455,500)
<b>Total Fund Balance Inc (Dec)</b>	<b>\$ 8,594,200</b>	<b>1,519,900</b>	<b>(18,812,900)</b>	<b>(6,189,300)</b>	<b>(27,600,200)</b>

# SUMMARY OF EXPENDITURES BY FUND

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>General Governmental Funds:</b>					
Mayor and Assembly Administration:	\$ 10,551,200	11,808,800	11,351,100	5,743,300	4,788,800
City Manager	2,240,100	3,365,800	3,200,700	2,976,100	2,986,500
City Clerk	360,300	494,100	486,900	433,300	468,400
Human Resources	638,300	682,100	661,900	703,800	713,600
Management Information Systems	2,779,700	3,115,000	3,028,200	3,149,200	3,032,500
Capital City Fire	4,857,300	6,360,500	5,809,500	5,505,300	5,367,900
Capital City Rescue	6,010,500	6,223,600	6,223,600	6,407,700	6,062,000
Capital Transit	6,520,900	6,992,500	6,711,900	7,171,000	7,133,800
Community Development	3,182,900	2,956,400	2,923,200	3,260,700	3,113,600
General Engineering	153,900	291,900	239,300	280,800	295,100
Finance	5,647,000	5,697,700	5,665,000	6,040,300	5,994,100
Law	2,031,700	2,213,600	2,114,300	2,356,500	2,152,900
Libraries	3,423,600	3,694,400	3,255,000	3,769,000	3,731,300
Recycle Works	-	-	-	2,000,600	1,920,100
Parks and Recreation:					
Parks and Landscape	2,253,000	3,063,500	2,699,900	2,944,300	2,772,500
Recreation	5,544,200	6,234,800	5,291,300	5,887,600	6,891,500
Visitor Services	664,000	582,100	582,100	664,700	589,800
Police	15,952,900	17,735,300	17,418,400	18,103,900	18,443,400
Streets	5,465,200	5,869,700	5,395,400	6,012,900	5,912,700
Support To Other Funds	29,626,800	37,194,200	37,194,200	29,930,100	33,378,500
Interdepartmental Charges	(4,599,300)	(4,181,800)	(4,078,400)	(4,338,700)	(4,113,200)
Capital Projects Indirect Cost Allocation	(524,300)	(524,300)	(524,300)	(524,300)	(524,300)
<b>Total</b>	<b>102,779,900</b>	<b>119,869,900</b>	<b>115,649,200</b>	<b>108,478,100</b>	<b>111,111,500</b>
<b>Special Revenue Funds:</b>					
Education - Operating	73,237,700	71,425,300	71,925,700	70,396,000	71,772,400
Education - Special Revenue	16,056,200	20,132,800	16,759,200	16,593,600	20,624,200
Sales Tax	1,021,800	590,600	590,700	693,200	628,300
Hotel Tax	19,900	32,300	33,400	29,900	29,200
Tobacco Excise Tax	20,000	52,900	53,200	58,800	58,500
Pandemic Response	5,368,000	24,581,700	29,964,000	-	686,600
Affordable Housing	85,200	137,800	111,800	663,200	1,137,300
Downtown Parking	565,100	685,900	660,400	694,000	672,500
Eaglecrest	2,493,800	3,608,200	3,125,800	3,087,400	2,864,000
Lands	787,200	1,080,100	1,038,400	1,124,600	988,800
Library Minor Contributions	-	38,800	-	38,700	38,700
Marine Passenger Fee	5,500	7,500	7,500	7,500	7,500
Port Development	5,500	7,600	7,600	7,600	7,600
Support To Other Funds	77,000,200	65,251,400	70,729,500	58,420,600	67,668,000
<b>Total</b>	<b>176,666,100</b>	<b>187,632,900</b>	<b>195,007,200</b>	<b>151,815,100</b>	<b>167,183,600</b>

## SUMMARY OF EXPENDITURES BY FUND

	FY21		FY22		
	FY20 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>Debt Service Funds</b>					
Debt Service	15,998,000	15,705,600	15,611,400	14,407,400	15,132,800
<b>Total</b>	<b>15,998,000</b>	<b>15,705,600</b>	<b>15,611,400</b>	<b>14,407,400</b>	<b>15,132,800</b>
<b>Special Assessment Funds:</b>					
Special Assessment	389,500	449,800	359,200	399,400	399,200
Support To Other Funds	57,700	13,900	13,900	13,200	13,200
<b>Total</b>	<b>447,200</b>	<b>463,700</b>	<b>373,100</b>	<b>412,600</b>	<b>412,400</b>
<b>Permanent Fund:</b>					
Support To Other Funds	90,000	98,000	98,000	98,000	100,500
<b>Total</b>	<b>90,000</b>	<b>98,000</b>	<b>98,000</b>	<b>98,000</b>	<b>100,500</b>
<b>Enterprise:</b>					
Juneau International Airport	7,850,700	10,669,900	10,548,400	10,820,800	10,663,900
Bartlett Regional Hospital	106,022,700	116,886,200	127,988,900	113,661,400	125,578,400
Harbors	3,828,100	4,259,000	4,343,300	4,309,400	4,374,600
Docks	1,399,100	2,152,300	1,840,900	2,187,500	2,052,500
Water	2,896,400	3,834,800	2,987,200	3,891,000	3,846,800
Wastewater	8,600,400	12,918,700	9,494,600	12,255,300	12,043,300
Waste Management	1,572,600	2,010,300	1,895,000	-	-
Support To Other Funds	29,230,000	20,418,000	20,418,000	13,046,700	14,294,800
Interdepartmental Charges	(11,000)	(15,100)	(15,100)	(15,100)	(15,100)
<b>Total</b>	<b>161,389,000</b>	<b>173,134,100</b>	<b>179,501,200</b>	<b>160,157,000</b>	<b>172,839,200</b>
<b>Internal Service Funds:</b>					
Equipment Acquisition	817,500	12,064,300	6,049,200	8,243,600	11,913,800
Fleet Maintenance	2,076,800	2,341,400	2,072,100	2,371,500	2,368,200
Risk Management	22,685,100	26,667,700	27,966,100	27,190,400	29,222,100
Building Maintenance	2,525,900	2,708,000	2,509,400	2,743,500	2,834,700
Interdepartmental Charges	(30,593,600)	(33,729,400)	(34,350,800)	(35,799,700)	(36,831,300)
<b>Total</b>	<b>(2,488,300)</b>	<b>10,052,000</b>	<b>4,246,000</b>	<b>4,749,300</b>	<b>9,507,500</b>
<b>Capital Projects:</b>					
Capital Projects	54,505,600	31,868,500	32,095,700	29,910,000	32,514,700
CIP Engineering	787,000	2,349,500	2,122,300	2,386,700	2,751,000
Support To Other Funds	702,900	-	-	-	-
<b>Total</b>	<b>55,995,500</b>	<b>34,218,000</b>	<b>34,218,000</b>	<b>32,296,700</b>	<b>35,265,700</b>
<b>Total of Departmental Expenditures</b>	<b>510,877,400</b>	<b>541,174,200</b>	<b>544,704,100</b>	<b>472,414,200</b>	<b>511,553,200</b>
<b>Less: Support to Other Funds</b>	<b>136,707,600</b>	<b>122,975,500</b>	<b>128,453,600</b>	<b>101,508,600</b>	<b>115,455,000</b>
<b>Total Expenditures</b>	<b>\$ 374,169,800</b>	<b>418,198,700</b>	<b>416,250,500</b>	<b>370,905,600</b>	<b>396,098,200</b>

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

FY22 Revised Budget				
	Salary/OT	Benefits	Commodities/Svcs	Sum
<b>General Governmental Funds:</b>				
Mayor and Assembly Administration:	78,000	220,800	579,400	<b>878,200</b>
City Manager	1,106,900	508,100	1,320,800	<b>2,935,800</b>
City Clerk	226,400	107,200	134,800	<b>468,400</b>
Management Information Systems	1,253,800	675,800	1,057,900	<b>2,987,500</b>
Capital City Fire/Rescue	5,529,600	2,692,400	3,207,900	<b>11,429,900</b>
Capital Transit	2,944,400	1,631,100	2,558,300	<b>7,133,800</b>
Community Development	1,741,100	943,900	428,600	<b>3,113,600</b>
General Engineering	158,300	83,200	54,400	<b>295,900</b>
Finance	3,298,700	1,828,000	804,700	<b>5,931,400</b>
Human Resources	376,700	195,900	141,000	<b>713,600</b>
Law	973,200	480,700	699,000	<b>2,152,900</b>
Libraries	1,668,300	965,500	1,055,700	<b>3,689,500</b>
Parks and Recreation:				
Parks and Landscape	1,112,800	613,200	1,046,500	<b>2,772,500</b>
Recreation	2,870,000	1,567,400	2,121,600	<b>6,559,000</b>
Centennial Hall (Visitor Services)	-	50,000	539,800	<b>589,800</b>
Police	9,732,700	4,827,600	2,849,800	<b>17,410,100</b>
Recycle Works	115,300	59,600	1,745,200	
Streets	1,677,700	977,600	3,257,400	<b>5,912,700</b>
<b>Total</b>	<b>34,863,900</b>	<b>18,428,000</b>	<b>23,602,800</b>	<b>74,974,600</b>
<b>Special Revenue Funds:</b>				
Education	39,508,600	25,442,200	6,821,600	<b>71,772,400</b>
Downtown Parking	21,900	12,400	638,200	<b>672,500</b>
Eaglecrest	1,124,000	436,200	1,303,800	<b>2,864,000</b>
Lands	218,000	114,800	506,000	<b>838,800</b>
<b>Total</b>	<b>40,872,500</b>	<b>26,005,600</b>	<b>9,269,600</b>	<b>76,147,700</b>
<b>Special Assessment Funds:</b>				
Engineering	97,200	49,700	25,300	<b>172,200</b>
<b>Total</b>	<b>97,200</b>	<b>49,700</b>	<b>25,300</b>	<b>172,200</b>
<b>Enterprise:</b>				
Juneau International Airport	2,666,700	1,438,800	4,953,400	<b>9,058,900</b>
Bartlett Regional Hospital	59,506,268	28,295,632	31,109,800	<b>118,911,700</b>
Harbors	1,229,000	687,300	1,715,700	<b>3,632,000</b>
Docks	945,200	489,800	965,100	<b>2,400,100</b>
Water	1,175,900	640,400	1,719,700	<b>3,536,000</b>
Wastewater	3,042,000	1,666,400	4,930,200	<b>9,638,600</b>
Waste Management	-	-	-	-
<b>Total</b>	<b>68,565,068</b>	<b>33,218,332</b>	<b>45,393,900</b>	<b>147,177,300</b>
<b>Internal Service Funds:</b>				
Building Maintenance	864,000	473,800	1,496,900	<b>2,834,700</b>
Public Works Fleet	547,000	285,000	1,536,200	<b>2,368,200</b>
Risk Management	457,500	244,900	28,519,700	<b>29,222,100</b>
<b>Total</b>	<b>1,868,500</b>	<b>1,003,700</b>	<b>31,552,800</b>	<b>34,425,000</b>
<b>Capital Projects:</b>				
CIP Engineering	1,687,300	820,400	285,300	<b>2,793,000</b>
<b>Total</b>	<b>1,687,300</b>	<b>820,400</b>	<b>285,300</b>	<b>2,793,000</b>
<b>Grand Total</b>	<b>147,954,468</b>	<b>79,525,732</b>	<b>110,129,700</b>	<b>\$ 335,689,800</b>

# SUMMARY OF STAFFING

	Number of FTEs					
	FY18	FY19	FY20	FY21 Amended Budget	FY22 Approved Budget	FY22 Revised Budget
<b>General Governmental Funds:</b>						
Mayor and Assembly Administration:	9.00	9.00	9.00	9.00	9.00	9.00
City Manager	10.50	10.50	10.50	10.50	10.50	10.50
City Clerk	2.68	2.68	2.68	2.68	2.68	2.68
Management Information Systems	14.66	14.66	15.66	15.66	15.66	15.66
Capital City Fire/Rescue	47.98	54.30	60.30	60.30	60.30	60.30
Capital Transit	39.58	39.98	39.98	39.98	39.98	39.98
Community Development	24.00	24.00	24.00	23.00	23.00	23.00
General Engineering	3.10	1.90	1.90	1.90	1.90	1.90
Finance	46.00	45.50	45.00	45.00	45.00	44.10
Human Resources	4.40	4.40	4.40	4.40	4.40	4.40
Law	11.00	12.00	11.50	11.50	11.50	11.50
Libraries	28.35	28.84	28.57	27.71	27.71	27.21
Parks and Recreation:						
Parks and Landscape	16.72	17.97	19.08	21.53	21.53	21.24
Recreation	48.39	49.79	50.01	60.17	51.01	62.64
Centennial Hall (Visitor Services)	7.73	7.73	-	-	-	-
Police	94.34	94.84	97.84	97.84	97.84	97.84
Recycle Works	-	-	-	-	1.30	1.30
Streets	22.31	21.91	21.91	21.91	21.91	21.89
<b>Total</b>	<b>430.74</b>	<b>440.00</b>	<b>442.33</b>	<b>453.08</b>	<b>445.22</b>	<b>455.14</b>
<b>Special Revenue Funds:</b>						
Education	671.75	672.68	682.98	676.73	676.73	670.70
Downtown Parking	0.31	0.31	0.31	0.31	0.31	0.31
Eaglecrest	31.84	32.08	35.60	35.60	35.60	33.40
Lands	3.75	3.75	3.60	3.60	3.60	3.60
<b>Total</b>	<b>707.65</b>	<b>708.82</b>	<b>722.49</b>	<b>716.24</b>	<b>716.24</b>	<b>708.01</b>
<b>Special Assessment Funds:</b>						
Engineering	1.25	1.10	1.10	1.10	1.10	1.10
<b>Total</b>	<b>1.25</b>	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>
<b>Enterprise:</b>						
Juneau International Airport	34.06	34.06	34.46	36.97	36.97	36.97
Bartlett Regional Hospital	464.30	464.30	463.90	484.33	484.33	566.00
Harbors	17.08	17.08	16.33	16.33	16.33	16.33
Docks	12.01	13.01	13.76	13.76	13.76	13.74
Water	14.15	14.33	14.33	14.08	14.08	14.08
Wastewater	36.90	36.86	36.86	37.16	37.16	37.15
Waste Management	1.85	1.85	1.60	1.30	-	-
<b>Total</b>	<b>580.35</b>	<b>581.49</b>	<b>581.24</b>	<b>603.93</b>	<b>602.63</b>	<b>684.27</b>
<b>Internal Service Funds:</b>						
Building Maintenance	12.25	11.75	10.75	10.75	10.75	11.25
Public Works Fleet	6.25	6.25	6.25	6.25	6.25	6.23
Risk Management	5.70	5.70	5.70	5.70	5.70	5.70
<b>Total</b>	<b>24.20</b>	<b>23.70</b>	<b>22.70</b>	<b>22.70</b>	<b>22.70</b>	<b>23.18</b>
<b>Capital Projects:</b>						
CIP Engineering	13.60	15.35	16.35	16.75	16.70	16.70
<b>Total</b>	<b>13.60</b>	<b>15.35</b>	<b>16.35</b>	<b>16.75</b>	<b>16.70</b>	<b>16.70</b>
<b>Total Staffing</b>	<b>1,757.79</b>	<b>1,770.46</b>	<b>1,786.21</b>	<b>1,813.80</b>	<b>1,804.59</b>	<b>1,888.40</b>



# NOTES

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# INTERDEPARTMENTAL REVENUES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>General Governmental:</b>					
Mayor and Assembly	\$ 73,300	700	700	700	28,000
City Manager	216,200	378,700	378,700	378,700	394,700
City Clerk	137,300	64,600	64,600	64,600	85,300
Human Resources	212,400	164,700	164,700	164,700	178,500
Management Information Systems	645,900	719,900	719,900	719,900	800,400
Recycle works	-	-	-	24,400	24,400
Finance	2,181,300	2,155,600	2,160,800	2,267,300	2,144,700
General Engineering	3,000	-	-	-	-
Law	644,000	439,900	331,300	439,900	163,700
Libraries	-	-	-	10,900	20,200
Parks and Landscape	152,100	146,500	146,500	146,500	146,500
Parks and Recreation	250,200	-	-	-	5,400
Police	74,000	96,200	96,200	106,100	106,400
Streets	9,600	15,000	15,000	15,000	15,000
	<b>4,599,300</b>	<b>4,181,800</b>	<b>4,078,400</b>	<b>4,338,700</b>	<b>4,113,200</b>
<b>Enterprise:</b>					
Docks	<b>11,000</b>	<b>15,100</b>	<b>15,100</b>	<b>15,100</b>	<b>15,100</b>
<b>Internal Service:</b>					
Equipment Acquisition	2,758,600	2,871,300	3,125,200	2,956,500	3,051,800
Fleet Maintenance	1,946,600	2,249,200	1,955,000	2,274,900	2,186,800
Risk Management	23,414,200	25,912,300	26,529,000	27,871,700	28,758,700
Building Maintenance	2,474,200	2,696,600	2,741,600	2,696,600	2,834,000
	<b>30,593,600</b>	<b>33,729,400</b>	<b>34,350,800</b>	<b>35,799,700</b>	<b>36,831,300</b>
<b>Total Interdepartmental Charges</b>	<b>\$35,203,900</b>	<b>37,926,300</b>	<b>38,444,300</b>	<b>40,153,500</b>	<b>40,959,600</b>

# SUPPORT TO OTHER FUNDS

	FY20	FY21		FY22	
		Actuals	Amended Budget	Projected Actuals	Approved Budget
<b>General Governmental Funds Support To:</b>					
Education - Operating	\$ 28,453,800	28,953,800	28,953,800	28,955,100	29,336,100
Downtown Parking	100,000	100,000	100,000	100,000	100,000
Eaglecrest	725,000	1,035,500	1,035,500	875,000	875,000
Marine Passenger Fee	48,000	-	-	-	-
Debt Service	-	5,900,000	5,900,000	-	3,067,400
Waste Management	300,000	1,204,900	1,204,900	-	-
<b>Total</b>	<b>29,626,800</b>	<b>37,194,200</b>	<b>37,194,200</b>	<b>29,930,100</b>	<b>33,378,500</b>
<b>Special Revenue Funds Support To:</b>					
Sales Tax Support To:					
General Governmental	28,499,500	28,361,500	28,361,500	28,361,500	28,561,500
Affordable Housing	400,000	400,000	400,000	400,000	400,000
Bartlett Regional Hospital	175,000	175,000	175,000	175,000	175,000
Waste Management	400,000	400,000	400,000	200,000	-
Capital Projects	20,812,000	13,700,000	13,700,000	-	20,800,000
Available for Capital Projects	-	-	-	19,200,000	-
Hotel Tax Support To:					
General Governmental	960,000	360,000	360,000	885,000	555,600
Visitor Services	664,000	450,000	450,000	664,700	416,700
Debt Service	-	-	-	-	277,700
Capital Projects	200,000	-	-	-	-
Tobacco Excise Tax Support To:					
General Governmental	2,499,900	2,154,900	2,154,900	2,154,900	2,154,900
Bartlett Regional Hospital	518,000	518,000	518,000	518,000	518,000
Pandemic Response Fund Support To:					
General Governmental	7,261,100	11,021,600	16,459,700	-	8,234,900
Education - Operating and Special Revenue	-	2,590,200	2,590,200	-	-
Eaglecrest	305,400	73,100	73,100	-	-
Wastewater	7,900	-	-	-	-
Water	500	-	-	-	-
Docks	26,900	-	20,000	-	-
Harbors	-	-	20,000	-	-
Juneau International Airport	2,500	-	-	-	-
Building Maintenance	27,600	-	-	-	-
Fleet	700	-	-	-	-
Risk Management	13,300	-	-	-	-
Affordable Housing To:					
General Governmental	400,000	-	-	-	-
Sales Tax	-	100,000	100,000	-	-
Capital Projects	18,100	-	-	-	-
Education Interfund Transfers	256,500	-	-	-	-
Lands Support To:					
Capital Projects	500,000	50,000	50,000	50,000	750,000
Downtown Parking Support To:					
Capital Projects	-	50,000	50,000	-	-
Marine Passenger Fee Support To:					
General Governmental	5,338,500	2,290,600	2,290,600	3,256,800	2,269,000
Downtown Parking	12,800	-	-	-	-
Docks	55,000	448,500	97,500	448,500	448,500
Building Maintenance	12,600	12,600	12,600	12,600	12,600
Capital Projects	679,100	-	-	-	-
Port Development Support To:					
Debt Service	2,094,800	2,095,400	2,095,400	2,093,600	2,093,600
Docks	358,500	-	351,000	-	-
Capital Projects	4,500,000	-	-	-	-
<b>Total</b>	<b>77,000,200</b>	<b>65,251,400</b>	<b>70,729,500</b>	<b>58,420,600</b>	<b>67,668,000</b>

## SUPPORT TO OTHER FUNDS

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>Special Assessment Funds Support To:</b>					
General Governmental	1,400	13,900	13,900	13,200	13,200
Capital Projects	56,300	-	-	-	-
<b>Total</b>	<b>57,700</b>	<b>13,900</b>	<b>13,900</b>	<b>13,200</b>	<b>13,200</b>
<b>Permanent Fund Support To:</b>					
General Governmental	90,000	98,000	98,000	98,000	100,500
<b>Total</b>	<b>90,000</b>	<b>98,000</b>	<b>98,000</b>	<b>98,000</b>	<b>100,500</b>
<b>Enterprise Funds Support To:</b>					
General Governmental	-	-	-	-	579,100
Capital Projects	29,230,000	20,418,000	20,418,000	13,046,700	13,715,700
<b>Total</b>	<b>29,230,000</b>	<b>20,418,000</b>	<b>20,418,000</b>	<b>13,046,700</b>	<b>14,294,800</b>
<b>Capital Projects Support To:</b>					
General Governmental	147,000	-	-	-	-
Harbors	-	-	-	-	-
Docks	3,700	-	-	-	-
Marine Passenger Fee	33,200	-	-	-	-
Debt Service	19,000	-	-	-	-
Bartlett Regional Hospital	500,000	-	-	-	-
<b>Total</b>	<b>702,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Support To Other Funds</b>	<b>\$ 136,707,600</b>	<b>122,975,500</b>	<b>128,453,600</b>	<b>101,508,600</b>	<b>115,455,000</b>

## SUPPORT FROM OTHER FUNDS

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>General Governmental Funds Support From:</b>					
Sales Tax	28,499,500	28,361,500	28,361,500	28,561,500	28,561,500
Hotel Tax	1,624,000	810,000	810,000	1,549,700	972,300
Tobacco Excise Tax	2,499,900	2,154,900	2,154,900	2,154,900	2,154,900
Pandemic Response	7,261,100	11,021,600	16,459,700	-	8,234,900
Affordable Housing	400,000	-	-	-	-
Marine Passenger Fee	5,338,500	2,290,600	2,290,600	3,256,800	2,269,000
Special Assessment Funds	1,400	13,900	13,900	13,200	13,200
Permanent Fund	90,000	98,000	98,000	98,000	100,500
Waste Management	-	-	-	-	579,100
Capital Projects	147,000	-	-	-	-
<b>Total</b>	<b>45,861,400</b>	<b>44,750,500</b>	<b>50,188,600</b>	<b>35,634,100</b>	<b>42,885,400</b>
<b>Special Revenue Funds Support From:</b>					
Sales Tax From:					
Affordable Housing	-	100,000	100,000	-	-
Affordable Housing From:					
Sales Tax	400,000	400,000	400,000	400,000	400,000
Education - Operating Support From:					
General Governmental Funds	26,731,600	26,898,700	26,898,700	26,900,000	27,264,600
Pandemic Response Fund	-	-	-	-	-
Education - Special Revenue Support From:					
General Governmental Funds	1,722,200	2,055,100	2,055,100	2,055,100	2,071,500
Pandemic Response Fund	-	2,590,200	2,590,200	-	-
Education Interfund Transfers	256,500	-	-	-	-
Downtown Parking Support From:					
General Governmental Funds	100,000	100,000	100,000	100,000	100,000
Marine Passenger Fee	12,800	-	-	-	-
Eaglecrest Support From:					
General Governmental Funds	725,000	1,035,500	1,035,500	875,000	875,000
Pandemic Response Fund	305,400	73,100	73,100	-	-
Marine Passenger Fees Support From:					
General Governmental Funds	48,000	-	-	-	-
Port Support From:					
Capital Projects	19,000	-	-	-	-
<b>Total</b>	<b>30,320,500</b>	<b>33,252,600</b>	<b>33,252,600</b>	<b>30,330,100</b>	<b>30,711,100</b>
<b>Debt Service Funds Support From:</b>					
General Governmental Funds	-	5,900,000	5,900,000	-	3,067,400
Hotel Tax	-	-	-	-	277,700
Port Development	2,094,800	2,095,400	2,095,400	2,093,600	2,093,600
<b>Total</b>	<b>2,094,800</b>	<b>7,995,400</b>	<b>7,995,400</b>	<b>2,093,600</b>	<b>5,438,700</b>

# SUPPORT FROM OTHER FUNDS

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>Enterprise Funds Support From:</b>					
Airport Support From:					
Pandemic Response	2,500	-	-	-	-
Water Support From:					
Capital Projects	33,200	-	-	-	-
Pandemic Response	500	-	-	-	-
Wastewater Support From:					
Pandemic Response	7,900	-	-	-	-
Waste Management Support From:					
General Fund	300,000	1,204,900	1,204,900	-	-
Sales Tax	400,000	400,000	400,000	-	-
Bartlett Regional Hospital Support From:					
Sales Tax	175,000	175,000	175,000	175,000	175,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Capital Projects	500,000	-	-	-	-
Harbors Support From:					
Pandemic Response	26,900	-	20,000	-	-
Capital Projects	-	-	-	-	-
Docks Support From:					
Pandemic Response	-	-	20,000	-	-
Capital Projects	3,700	-	-	-	-
Marine Passenger Fees	55,000	448,500	97,500	448,500	448,500
Port Development Fees	358,500	-	351,000	-	-
<b>Total</b>	<b>2,381,200</b>	<b>2,746,400</b>	<b>2,786,400</b>	<b>1,141,500</b>	<b>1,141,500</b>
<b>Internal Service Support From:</b>					
Pandemic Response	41,600	-	-	-	-
Marine Passenger Fees	12,600	12,600	12,600	12,600	12,600
<b>Total</b>	<b>54,200</b>	<b>12,600</b>	<b>12,600</b>	<b>12,600</b>	<b>12,600</b>
<b>Capital Projects Support From:</b>					
Sales Tax	20,812,000	13,700,000	13,700,000	19,200,000	20,800,000
Hotel Tax	200,000	-	-	-	-
Lands	500,000	50,000	50,000	50,000	750,000
Downtown Parking		50,000	50,000		
Marine Passenger Fees	679,100	-	-	-	-
Affordable Housing	18,100	-	-	-	-
Airport	16,800,000	-	-	-	-
Port Development	4,500,000	-	-	-	-
Bartlett Regional Hospital	4,000,000	10,290,000	10,290,000	10,290,000	5,500,000
Harbors	155,000	-	-	-	-
Water	4,050,000	3,913,000	3,913,000	2,756,700	2,756,700
Wastewater	3,225,000	6,215,000	6,215,000	-	5,459,000
Waste Management	1,000,000	-	-	-	-
Special Assessments	56,300	-	-	-	-
<b>Total</b>	<b>55,995,500</b>	<b>34,218,000</b>	<b>34,218,000</b>	<b>32,296,700</b>	<b>35,265,700</b>
<b>Total Support From Other Funds</b>	<b>\$ 136,707,600</b>	<b>122,975,500</b>	<b>128,453,600</b>	<b>101,508,600</b>	<b>115,455,000</b>

# CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance	+ Projected Revenues	+ Support From	- Support To
<b>General Governmental Funds</b>	<b>\$ 33,857,700</b>	<b>69,718,900</b>	<b>42,885,400</b>	<b>33,378,500</b>
<b>Special Revenue Funds:</b>				
Education - Operating	4,878,500	43,207,800	27,264,600	-
Education - Special Revenue	1,504,100	18,384,700	2,071,500	-
Sales Tax	5,133,300	45,894,500	-	49,936,500
Hotel Tax	82,600	1,250,000	-	1,250,000
Tobacco Excise Tax	201,400	2,700,000	-	2,672,900
Affordable Housing	1,312,700	19,700	400,000	-
Downtown Parking	124,000	320,100	100,000	-
Eaglecrest	(191,200)	1,998,900	875,000	-
Lands	3,378,800	989,700	-	750,000
Library Minor Contributions	77,500	-	-	-
Marine Passenger Fee	(3,917,000)	2,500,000	-	2,730,100
Port Development	2,549,500	1,500,000	-	2,093,600
Pandemic Response	-	8,921,500	-	8,234,900
<b>Total Special Revenue Funds</b>	<b>15,134,200</b>	<b>127,686,900</b>	<b>30,711,100</b>	<b>67,668,000</b>
<b>Debt Service Funds</b>	<b>2,128,400</b>	<b>9,694,100</b>	<b>5,438,700</b>	<b>-</b>
<b>Special Assessment Funds</b>	<b>1,496,800</b>	<b>229,600</b>	<b>-</b>	<b>-</b>
<b>Jensen-Olson Arboretum</b>	<b>2,958,000</b>	<b>176,600</b>	<b>-</b>	<b>100,500</b>
<b>Enterprise Funds:</b>				
Juneau International Airport	14,729,900	6,103,600	-	-
Bartlett Regional Hospital	60,742,400	126,857,000	693,000	5,500,000
Boat Harbors	582,800	4,642,500	-	-
Docks	1,629,300	1,335,100	448,500	-
Water	7,925,800	6,142,400	-	2,756,700
Wastewater	11,782,900	13,756,400	-	5,459,000
Waste Management	579,100	-	-	579,100
<b>Total Enterprise Funds</b>	<b>97,972,200</b>	<b>158,837,000</b>	<b>1,141,500</b>	<b>14,294,800</b>
<b>Internal Service Funds:</b>				
Public Works Fleet	9,901,000	11,856,100	-	-
Building Maintenance	485,800	2,834,000	12,600	-
Risk Management	5,273,500	28,758,700	-	-
<b>Total Internal Service Funds</b>	<b>15,660,300</b>	<b>43,448,800</b>	<b>12,600</b>	<b>-</b>
<b>Capital Projects</b>	<b>40,041,700</b>	<b>-</b>	<b>35,265,700</b>	<b>-</b>
<b>Interdepartmental Charges</b>	<b>-</b>	<b>(40,959,600)</b>	<b>-</b>	<b>-</b>
<b>Total City Funds</b>	<b>\$ 209,249,300</b>	<b>368,832,300</b>	<b>115,455,000</b>	<b>115,441,800</b>

## CHANGES IN FUND BALANCES – FY22

Revised Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
<b>82,370,500</b>		<b>30,713,000</b>		<b>13,430,700</b>		<b>17,282,300</b>	<b>General Governmental Funds</b>
							<b>Special Revenue Funds:</b>
71,772,400		3,578,500		754,400		2,824,100	Education - Operating
20,624,200		1,336,100		-		1,336,100	Education - Special Revenue
628,300		463,000		-		463,000	Sales Tax
26,600		56,000		-		56,000	Hotel Tax
58,500		170,000		-		170,000	Tobacco Excise Tax
1,137,300		595,100		-		595,100	Affordable Housing
672,500		(128,400)		-		(128,400)	Downtown Parking
2,864,000		(181,300)		-		(181,300)	Eaglecrest
988,800		2,629,700		-		2,629,700	Lands
38,700		38,800		-		38,800	Library Minor Contributions
7,500		(4,154,600)		-		(4,154,600)	Marine Passenger Fee
7,600		1,948,300		-		1,948,300	Port Development
686,600		-		-		-	Pandemic Response
<b>99,513,000</b>		<b>6,351,200</b>		<b>754,400</b>		<b>5,596,800</b>	<b>Total Special Revenue Funds</b>
<b>15,132,800</b>		<b>2,128,400</b>		<b>2,097,000</b>		<b>31,400</b>	<b>Debt Service Funds</b>
<b>412,400</b>		<b>1,314,000</b>		<b>-</b>		<b>1,314,000</b>	<b>Special Assessment Funds</b>
<b>-</b>		<b>3,034,100</b>		<b>2,097,200</b>		<b>936,900</b>	<b>Jensen-Olson Arboretum</b>
							<b>Enterprise Funds:</b>
10,663,900		10,169,600		11,476,000		(1,306,400)	Juneau International Airport
125,578,400		57,214,000		1,741,400		55,472,600	Bartlett Regional Hospital
4,374,600		850,700		-		850,700	Boat Harbors
2,052,500		1,360,400		-		1,360,400	Dock
3,846,800		7,464,700		-		7,464,700	Water
12,043,300		8,037,000		-		8,037,000	Wastewater
-		-		-		-	Waste Management
<b>158,559,500</b>		<b>85,096,400</b>		<b>13,217,400</b>		<b>71,879,000</b>	<b>Total Enterprise Funds</b>
							<b>Internal Service Funds:</b>
14,282,000		7,475,100		-		7,475,100	Public Works Fleet
2,834,700		497,700		-		497,700	Building Maintenance
29,222,100		4,810,100		-		4,810,100	Risk Management
<b>46,338,800</b>		<b>12,782,900</b>		<b>-</b>		<b>12,782,900</b>	<b>Total Internal Service Funds</b>
<b>35,265,700</b>		<b>40,041,700</b>		<b>-</b>		<b>40,041,700</b>	<b>Capital Projects</b>
<b>(40,959,600)</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>Interdepartmental Charges</b>
<b>396,633,100</b>		<b>181,461,700</b>		<b>31,596,700</b>		<b>149,865,000</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 no less than two months (16.7%) general operating revenue. General governmental operating revenue is comprised of the General Fund and the Roaded Service Area, Fire Service Area and Sales Tax Special Revenue Funds. The budget reserve is intended to ensure adequate resources in the event of an emergency or significant unanticipated reduction in revenues. The CBJ budget reserve will be adjusted annually based on the most recently-audited annual financial statements. Appropriations from the budget reserve requires Assembly action and will be limited to providing temporary funding for unforeseen needs on an emergency or nonrecurring basis; or to permit orderly budget reductions and/or tax adjustments, for a period not to exceed two fiscal years, when funding sources are lost or substantially reduced. If the budget reserve falls below the target (two months general governmental operating revenue or 16.7%) a plan for replenishment will be developed by the City Manager and presented to the Assembly for action. Reserve replenishment takes priority over tax reductions and/or mill rate reductions. The projected balance in the Budget Reserve is \$13.4 million for FY22. In FY21 \$3M of reserve funds were used to issue business loans through JEDC due to the global pandemic. These loans will be paid back over time and be used to replenish the Reserve fund.

## Individual Funds

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

**General Fund** – The budget as presented projects \$17.3 million carry forward of available fund balance after FY22, excluding the \$13.4 million set aside as the general governmental budget reserves. In order to balance the FY22 operating budget we are projecting to use \$3.1 million of fund balance to support operating needs.

**Marine Passenger Fee** – In October 1999, voters approved a \$5.00 per person cruise ship passenger fee. The CBJ began collecting revenues in April 2000. Marine passenger fees can be used for mitigating the impacts of cruise ship passengers on local services and for port related capital projects. The projected ending fund balance deficit is \$4.2 million for FY22. The fund was negatively impacted by two summers with negligible cruise passengers due to the pandemic. However, management expects the return to normal activity in FY23 and the fund balance to rebound, in turn.

**Eaglecrest** – CBJ's preference is to keep fund balance at a sufficient level to offset one bad season every three years, however with decreased revenues and increased costs, this has proven difficult to maintain. The ski area has looked for ways to increase revenues in both the ski and non-ski season. They are working with the Assembly on a year-round plan to better utilize the facilities. The projected ending fund balance deficit is \$181,300 for FY22.

**Education Operating and Special Revenue/Other** – These fund balances are managed by the Juneau School District Board of Education. The FY22 Revised fund balance carryforward is \$2.8 million. The District tries to carry \$1.0 million forward in their Operating Fund in case of revenue shortfalls the subsequent year. The Special Revenue/Other fund balances of \$1.3 million for FY22 are revenue specific and may only be used for very specific program activities according to federal, state, or donor designations.

**Lands and Resource Management** – The projected carryover for FY22 is \$2.6 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 deficit is \$128,400 for FY22. This balance is restricted and not considered available for other general governmental functions.

**Sales Tax** – Sales tax funds are used for a variety of functions including general operations, capital projects and general governmental Budget Reserve. The projected fund balances for FY22 is \$463,000.

The FY22 ending balance is as follow –

• 1% 5-year temp. levy for various capital improvements, ending September 30, 2023	\$ 1,730,200
• 1% 5-year temp. levy for areawide roads, ending June 30, 2022	(187,400)
• 2% (1% permanent & 1% temp.) general govt. operations levy	3,781,600
• 1% 5-year temp. levy, the Sales Tax Budget Reserve	(6,117,100)
• 3% permanent liquor & marijuana sales tax levy	<u>1,255,700</u>
Total Projected Fund Balance	<u>\$ 463,000</u>

**Port Development** – The Port Development Fund includes revenues from the \$3 per passenger CBJ Port Development Fee and the \$5 per passenger State Marine Passenger Fee. FY12 is the first year that the CBJ received State Marine Passenger fees. The projected carryover for the Port Development Fund is \$1.9 million for FY22. By Federal law these funds (both the CBJ and State funds) are use restricted to the safety and efficiency of the cruise ships and their passengers. The State Marine Passenger Fee and Port Development Fee revenue for FY22 are being used for debt service on the revenue bonds issued for the Seawalk and cruise ship berth enhancement capital projects. Additional capital projects may be funded in FY23 with these funds if the 2022 cruise ship season normalizes from the effects of the COVID-19 pandemic.

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

**Enterprise Funds (for all funds)** – The total projected carryover of \$71.9 million for FY22 represents expendable resources for each fund and is not available for general governmental functions.

**Fleet Services** – Fleet services include both Equipment Acquisition and Fleet Maintenance. The projected carryover is \$7.5 million for FY22. Approximately \$95,000 of the FY22 fund balance is attributable to Fleet Maintenance with the remainder belonging to the Equipment Acquisition Fund. The Equipment Acquisition fund is used to acquire various equipment needed for City operations (Police, Fire, Streets, etc.) and the fund balance is supported by a multi-year replacement/funding plan. The Equipment Acquisition replacement plan identifies the specific equipment, the estimated cost for each, and the year of planned replacement.

**Risk Management** – The total projected carryover for FY22 is \$4.8 million. The individual components of this balance are made up of Health & Wellness, Safety & Workers Compensation, General/Auto Liability, Employee Practice/Property, Special Coverage, and Unemployment Compensation. These reserve funds support all CBJ functions including hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ’s third party coverage if they feel our self-insurance reserves are too low.

**LID’s** – The fund balance carryover of \$1.3 million for FY22 is comprised of the water and wastewater extension and consolidated LID fund balances. The water and wastewater extension fund balances represent amounts available for future expansion of the water and wastewater lines. The principal balances in these funds have been levied for specific purposes, it is inappropriate to use these principal balances for anything other than the identified projects.

## CHANGES IN FUND BALANCES

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**Debt Service** – The total projected fund balance is \$31,400 for FY22, with a \$2.1 million reserve. The reservation of fund balance is for revenue bonds issued for the Seawalk and cruise ship berth enhancement capital projects.

**Jensen-Olson Arboretum** – The projected carryover for FY22 is \$3.0 million, of which \$2.1 million is reserved. This fund was established in FY07 to account for the Jensen-Olson property donated to the city. The donated property and other assets were to provide initial and ongoing support for an arboretum. We have reserved the principal amount, which the CBJ is precluded from spending as terms of the trust agreement. The term “arboretum” means a collection of living plants; including trees, shrubs, herbaceous and specimens permanently maintained for the purpose of recreation, research and education.

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

# NOTES

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# PROPERTY ASSESSMENT AND TAXATION

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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 areawide projected "taxable" assessed value (full and true less exempted properties) for the 2022 fiscal year, (2021 calendar year) is \$5.2 billion, up from \$5.1 billion (a 1.5% increase) in fiscal year 2021.

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

The taxable assessed value is net of a projected \$478 million of property exemptions. The Senior Citizen and Disabled Veteran exemption is about 68% of the total.

## **ASSESSED VALUE CHANGES**

The Assessor is projecting areawide taxable assessed values, net of estimated property appeals, for FY22 (calendar 2021) at \$5.2 billion. This amount includes both real and business personal property assessments. This represents an increase of \$76.8 million (1.5%) over the previous year. The City Assessor attributes the assessed value growth to increased residential home prices and new construction, and borough-wide correction to the assessed valuation of commercial land.

# 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 10.86 mills is paying property taxes equal to 1.086% of their assessed value. A one-mill levy assessed borough-wide will generate \$5.2 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>FY20</u>	<u>FY21</u>	<u>Approved FY22</u>	<u>Revised FY22</u>
<b>Operational</b>				
Areawide	6.70	6.70	6.70	6.90
Roaded Service Area	2.45	2.45	2.45	2.45
Capital City Fire/Rescue	0.31	0.31	0.31	0.31
Total Operational	9.46	9.46	9.46	9.66
<b>Debt Service</b>	1.20	1.20	1.20	1.20
<b>Total Mill Levy</b>	<b>10.66</b>	<b>10.66</b>	<b>10.66</b>	<b>10.86</b>
Mill Change		-	-	0.20
% Change		-	-	1.88 %

The 2021 property assessments do not include an estimated \$325 million in required State exemptions for 2,274 (estimated) senior citizens and disabled veterans. Under State law, the responsibility for paying this property tax falls to the State of Alaska. However, the State has not appropriated funds for this mandated property tax exemption program for a number of years. The amount of FY22 property tax revenues that the CBJ will not collect from the State under the senior citizens and disabled veteran’s assessment exemption program is estimated at \$3.5 million.

In 1995, the CBJ voters approved a 12-mill operational property tax levy restriction on taxable property. This restriction does not apply to tax levies for voter approved general obligation debt. The debt service mill levy is in addition to the operational mill levy. The operating mill levy for FY22 is 9.66 mills, an increase of 0.20 mills from FY21. The debt mill levy is 1.20 for FY22, the same as FY21. This brings the total FY22 mill levy to 10.86, an increase of 0.20 mills over FY21.

# PROPERTY ASSESSMENT AND TAXATION

## MILL LEVY HISTORY

Fiscal Year	Assessed Value % Change	Assessed Valuation (millions)	Operational Mill Levies				Debt Service Mill Levy	Total Mill Levies
			Areawide Operating	Roaded SA Operating	Fire SA Operating	Total (All Areas)		
1998	13.1%	\$2,084.1	3.95	5.71	0.98	10.64	1.25	11.89
1999	1.8%	\$2,121.8	4.23	5.48	0.93	10.64	1.38	12.02
2000	1.0%	\$2,144.0	4.60	5.18	0.92	10.70	1.52	12.22
2001	7.4%	\$2,302.2	4.88	5.19	0.74	10.81	1.22	12.03
2002	9.7%	\$2,524.5	4.73	4.72	0.75	10.20	1.27	11.47
2003	1.9%	\$2,571.4	4.97	4.72	0.75	10.44	1.03	11.47
2004	2.4%	\$2,631.9	5.52	4.24	0.68	10.44	1.20	11.64
2005	3.0%	\$2,709.6	5.55	4.69	0.70	10.94	1.06	12.00
2006	16.5%	\$3,156.7	6.32	3.30	0.36	9.98	1.19	11.17
2007	16.2%	\$3,666.7	6.71	2.26	0.29	9.26	0.91	10.17
2008	4.8%	\$3,843.4	6.97	2.07	0.22	9.26	1.11	10.37
2009	3.3%	\$3,969.3	6.22	2.60	0.34	9.16	1.21	10.37
2010	-0.6%	\$3,945.2	7.11	1.95	0.20	9.26	1.34	10.60
2011	1.1%	\$3,989.3	6.98	1.93	0.35	9.26	1.25	10.51
2012	3.2%	\$4,115.8	6.56	2.24	0.46	9.26	1.29	10.55
2013	4.6%	\$4,304.5	6.66	2.17	0.43	9.26	1.29	10.55
2014	1.9%	\$4,387.2	6.64	2.23	0.39	9.26	1.40	10.66
2015	0.2%	\$4,396.1	6.64	2.20	0.42	9.26	1.50	10.76
2016	2.4%	\$4,502.9	6.70	2.20	0.36	9.26	1.50	10.76
2017	4.4%	\$4,700.8	6.60	2.30	0.36	9.26	1.40	10.66
2018	3.6%	\$4,871.2	6.70	2.30	0.36	9.36	1.30	10.66
2019	0.7%	\$4,906.0	6.70	2.30	0.36	9.36	1.30	10.66
2020	2.3%	\$5,017.1	6.70	2.45	0.31	9.46	1.20	10.66
2021	2.0%	\$5,117.0	6.70	2.45	0.31	9.46	1.20	10.66
2022	1.5%	\$5,193.8	6.90	2.45	0.31	9.66	1.20	10.86

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

# PROPERTY ASSESSMENT AND TAXATION

## COMMUNITY HISTORY AND SERVICE AREA STRUCTURE

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

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

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

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

**Areawide:**

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

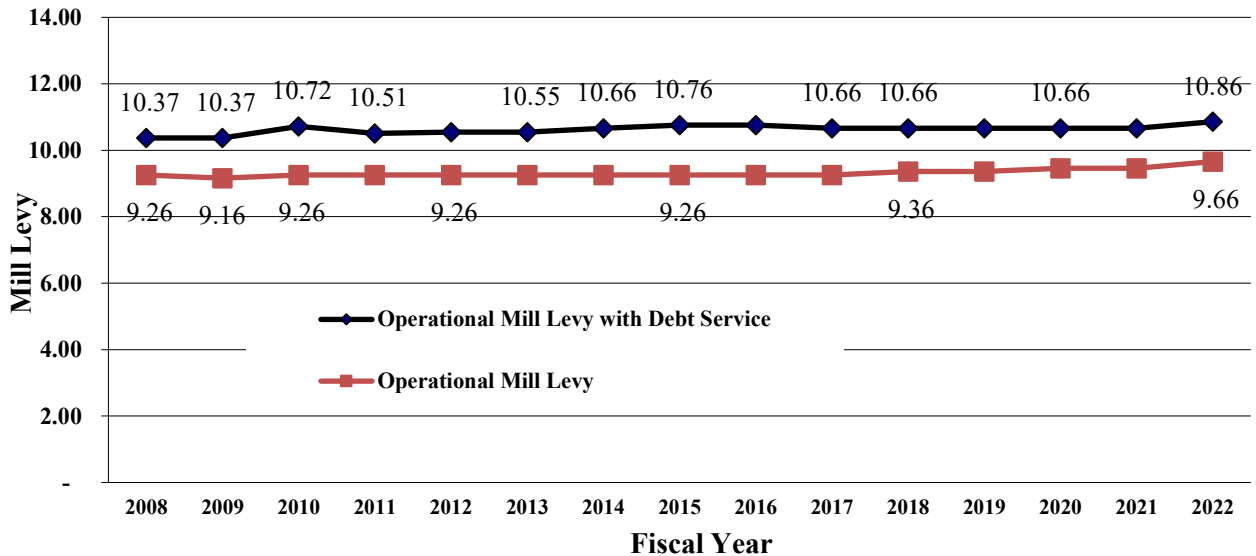
**Routed Service Area Number 9:**

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

**Fire Service Area Number 10:**

- Capital City Rescue (Fire)

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

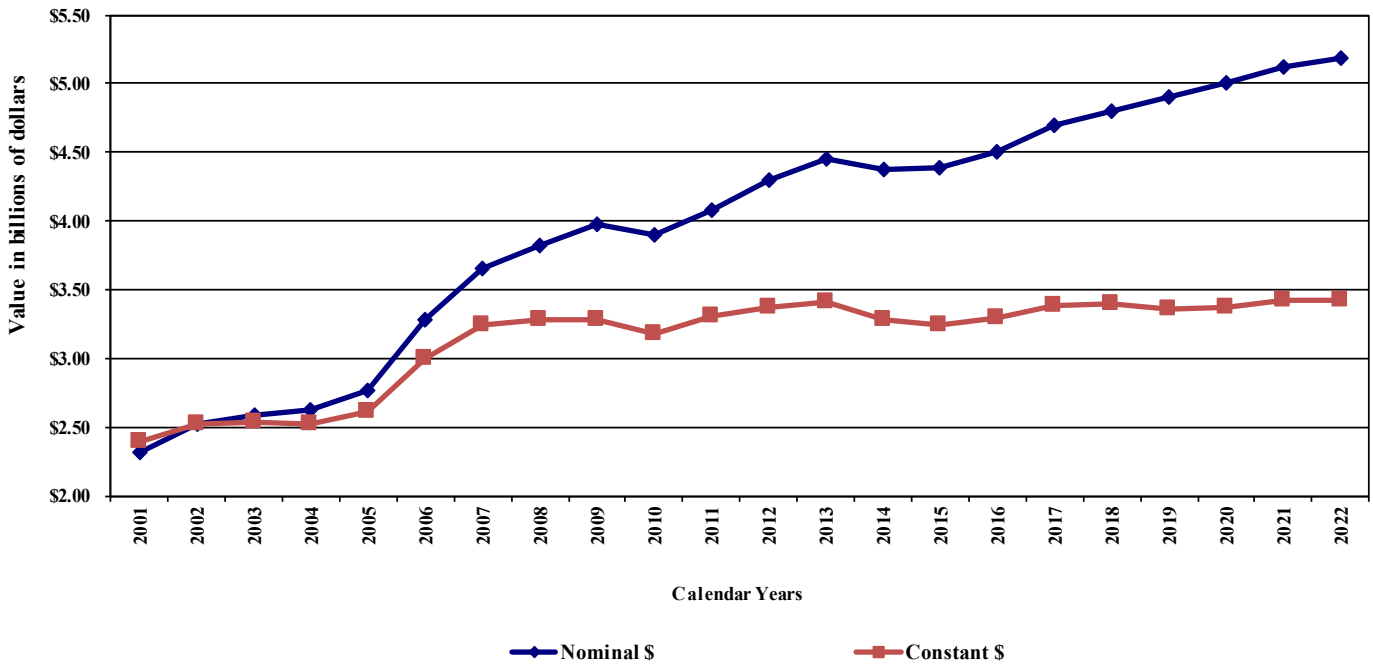




# PROPERTY ASSESSMENT AND TAXATION

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

**Assessed Values  
FY01 - FY22**



# NOTES

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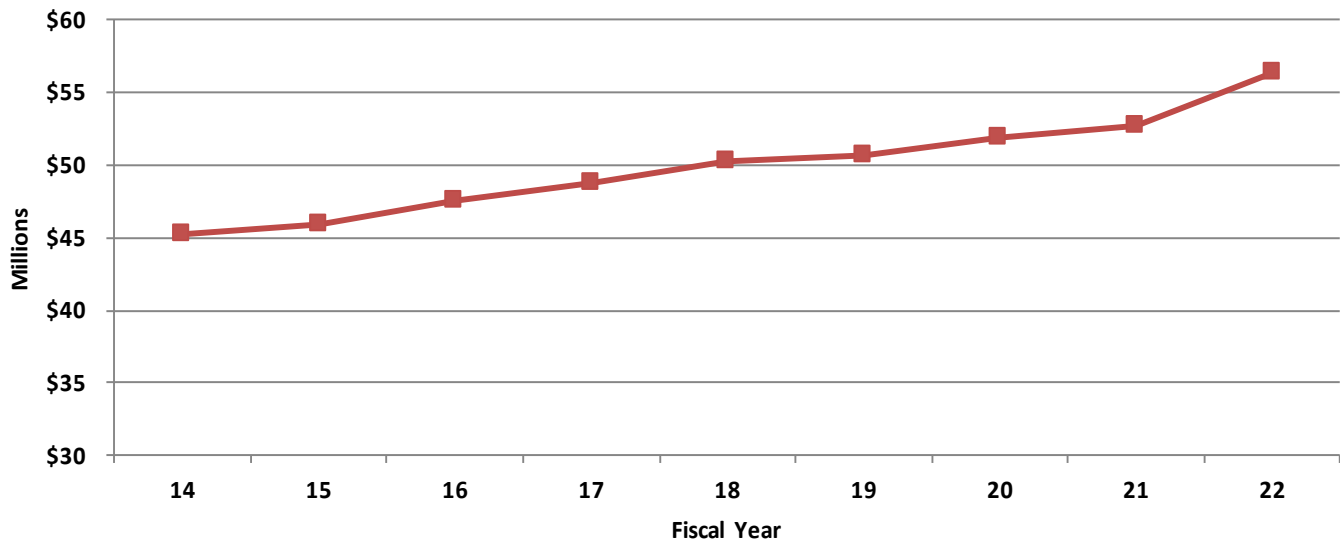
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# MAJOR REVENUES

## REVENUE FROM LOCAL SOURCES

### PROPERTY TAX REVENUES

The FY21 projected property tax revenue is \$52.7 million, up \$900,000 or 1.7% from FY20. The FY22 property tax revenue is projected at \$54.9 million, an increase of \$2.2 million or 4.1% over the FY21 projection. The mill rates for FY21 and FY22 are 10.66 and 10.86, respectively. The FY21 mill rate is unchanged from FY20, and the FY22 mill rate is a 0.20 mill increase over FY21.



FY14-20 are based on actual collections

FY21-22 are based on budget projections

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

# MAJOR REVENUES

## SALES TAX REVENUES

General Sales Tax revenues for FY20 were \$46.5 million, a decrease of \$3.3 million or 6.6% from FY19. The FY21 Projected and FY22 Revised sales taxes are projected to be \$39.3 million and \$44.6 million, respectively. General Sales Tax revenues have been significantly impacted by the COVID-19 pandemic, particularly as it affects the local and global economy and specifically tourism to the CBJ. The FY20 Actuals and FY21 Projected revenue reflect a non-existent cruise ship season in calendar year 2020. The FY21 Projected and FY22 Revised revenue anticipate no cruise ship season in calendar year 2021, coupled with the assumption that a normal cruise season will return in calendar year 2022.

## 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. Starting in 2021, the General Sales Tax was also applied to the remote sale of goods and services delivered into the borough from other jurisdictions.

### PERMANENT SALES TAX

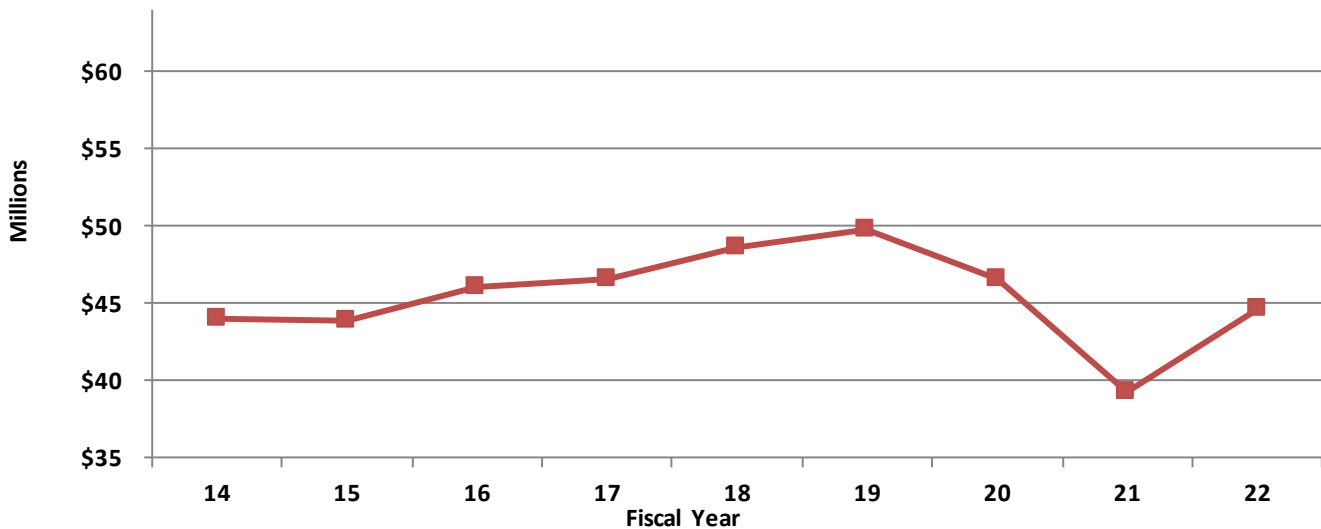
- The permanent area wide sales tax rate is 1%. This funding source is used to support general government operations.

### TEMPORARY 1% SALES TAX

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

### TEMPORARY 3% SALES TAX

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



FY14-20 are based on actual revenue collected

FY21-22 are based on estimated collections

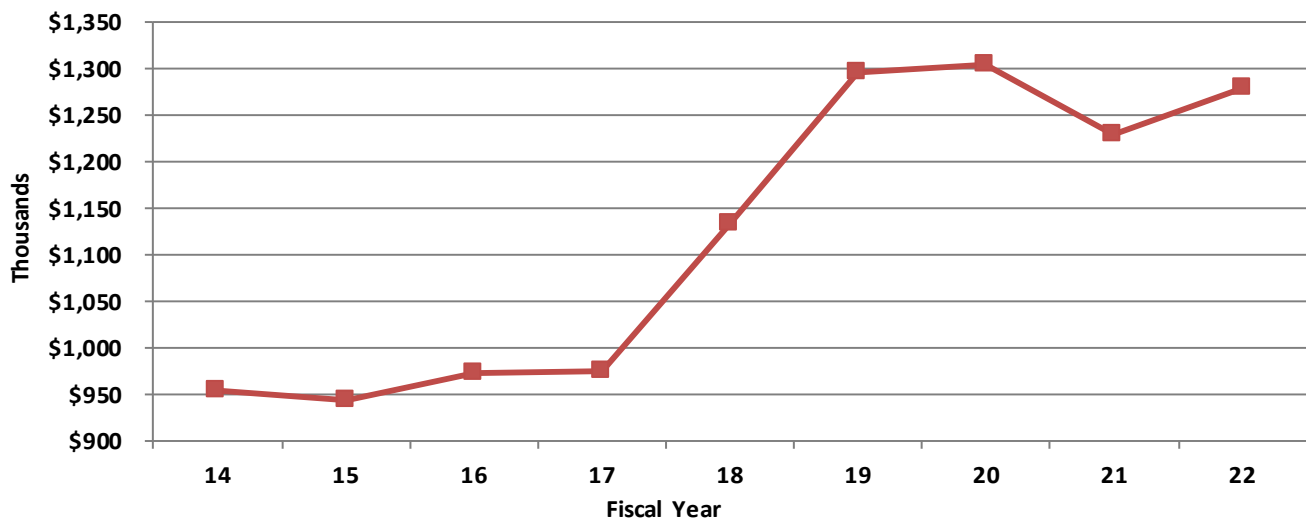
# MAJOR REVENUES

## LIQUOR & MARIJUANA SALES TAX

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

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

Liquor and marijuana tax revenues for FY20 were \$1.30 million. FY21 projections for liquor and marijuana tax revenues are \$1.23 million, a decrease of \$74,000 (5.7%) from FY20. The tax revenues are forecast to increase by \$50,000 (4.1%) to \$1.28 million in FY22.



FY14-20 are based on actual revenue collected  
FY21-22 are based on estimated collections

# MAJOR REVENUES

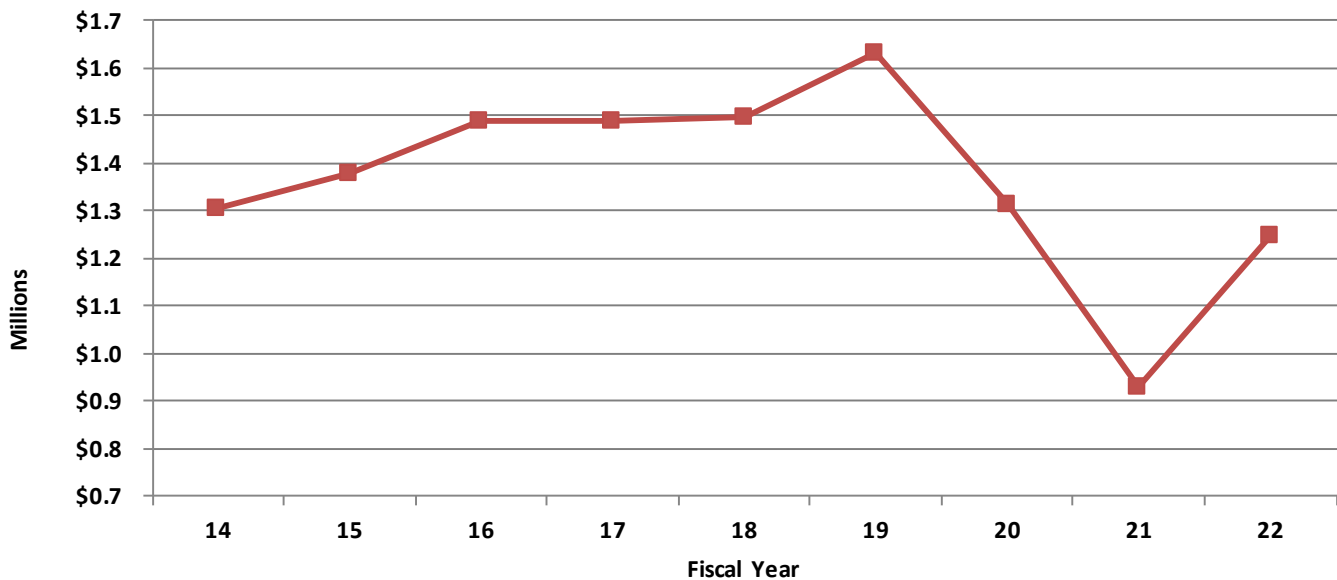
## HOTEL-MOTEL ROOM TAX

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

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

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

Hotel-Motel room tax revenues for FY20 were \$1.31 million. FY21 hotel-motel room tax revenues are projected to be \$930,000, a decrease of \$383,000 (29.2%) from FY20. The projected decrease is the result of the national and international travel restrictions imposed due to the COVID-19 pandemic worldwide. Hotel receipts are then expected to rebound to \$1.25 million in FY22, a \$320,000 (34.4%) increase over FY21.



FY14-20 are based on actual revenue collected.

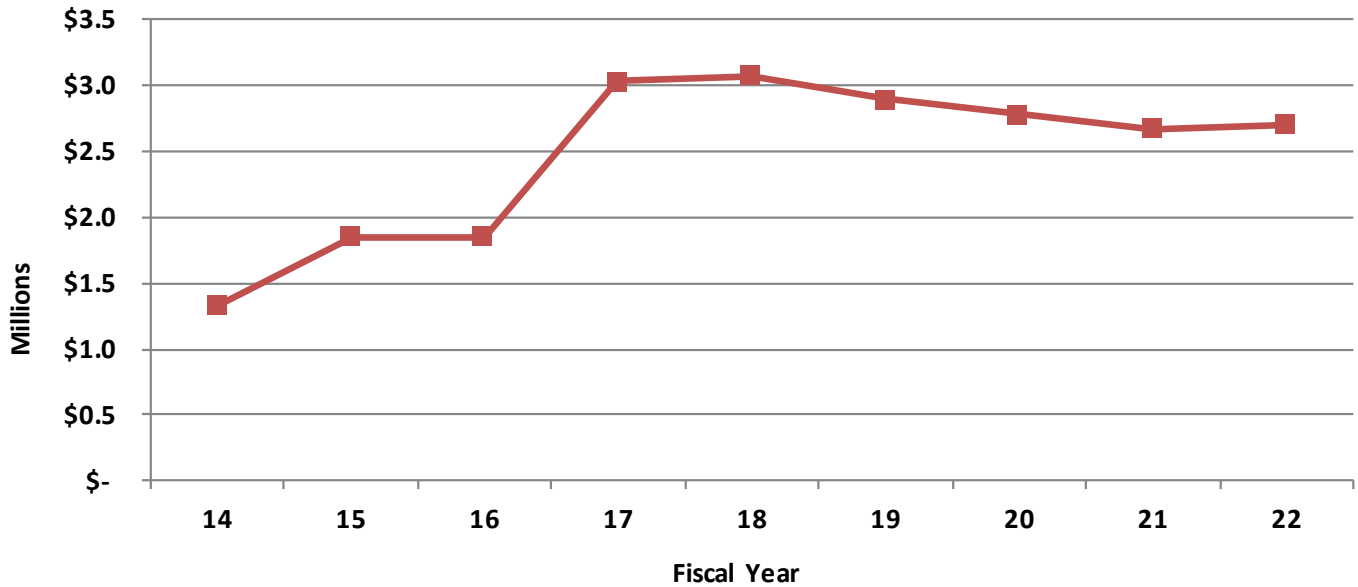
FY21-22 are based on estimated collections.

# MAJOR REVENUES

## TOBACCO EXCISE

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

FY20 tax revenues were \$2.77 million. FY21 revenues are projected to decrease to \$2.67 million, or \$104,900 (3.8%) less than FY20. FY22 revenues are projected at \$2.70 million (1.1%), a \$30,000 increase over FY21.



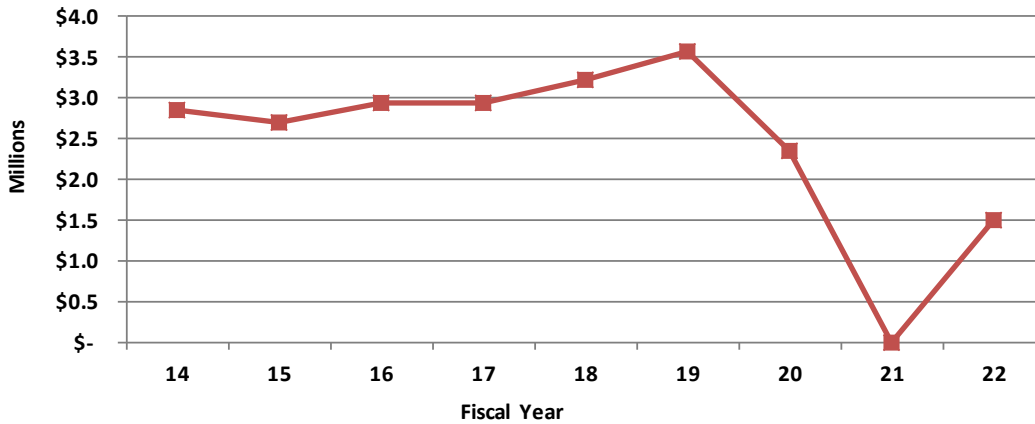
FY14-20 are based on actual collections  
FY21-22 are based on budget projections

# MAJOR REVENUES

## PORT DEVELOPMENT FEE

Port Development Fee revenue for FY20 was \$2.35 million. No fee revenue is anticipated in FY21, a decrease of \$2.35 million (100.0%) over FY20. This reflects a heavy impact from the COVID-19 pandemic and the absence of calendar year 2020 and 2021 cruise ship seasons. The FY22 revenues are projected to rebound to \$1.5 million, reflecting the anticipation of a cruise ship season in calendar year 2022.

The proceeds from this fee are to be used to fund capital improvements to the downtown waterfront.

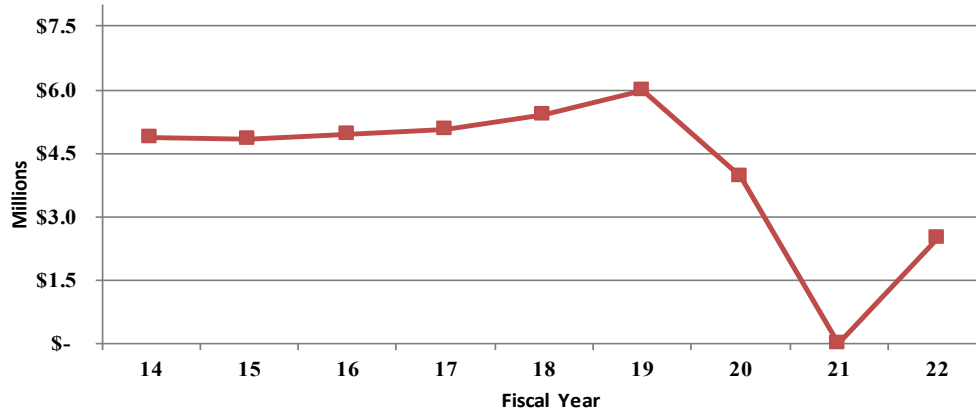


FY14-20 are based on actual collections  
FY21-22 are based on budget projections

## CBJ MARINE PASSENGER FEE

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

Marine Passenger Fee revenue for FY20 was \$3.95 million. No fee revenue is anticipated in FY21, a decrease of \$3.95 million (100.0%) over FY20. This reflects a heavy impact from the COVID-19 pandemic and the absence of calendar year 2020 and 2021 cruise ship seasons. The FY22 revenues are projected to rebound to \$2.5 million, reflecting the anticipation of a cruise ship season in calendar year 2022.



FY14-20 are based on actual collections  
FY21-22 are based on budget projections



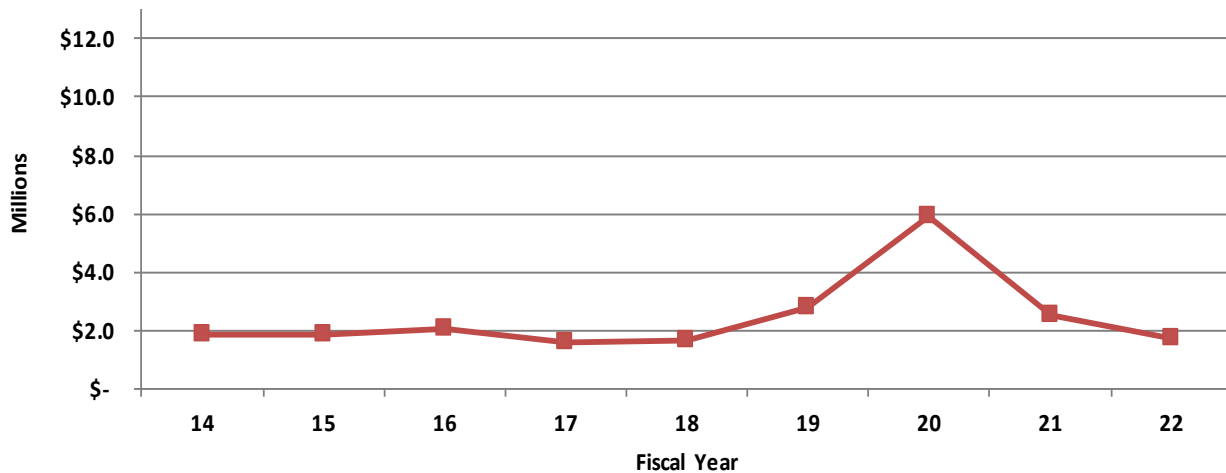
# MAJOR REVENUES

## INVESTMENT INTEREST INCOME

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

For federal funds, the rate dropped near zero in FY20 to support the economy, promote spending, and help ensure a robust recovery from the COVID-19 pandemic. Interest rates are expected to stay close to zero through FY21 and into FY22.

Interest income for FY20 was \$5.9 million, exceeding projections by \$3.0 million. This resulted from falling prevailing interest rates over the course of FY20, which caused the value of CBJ's portfolio to rise accordingly. The FY21 projection is \$2.5 million, a decrease of \$3.4 million or 57.5% from FY20. The FY22 projection is \$1.7 million, a decrease of \$780,000 (31.0%) from FY21.



FY14-20 are based on actual collections  
FY21-22 are based on budget projections

# MAJOR REVENUES

## REVENUE FROM STATE SOURCES

### SCHOOL FOUNDATION FUNDING

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

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

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

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

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

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

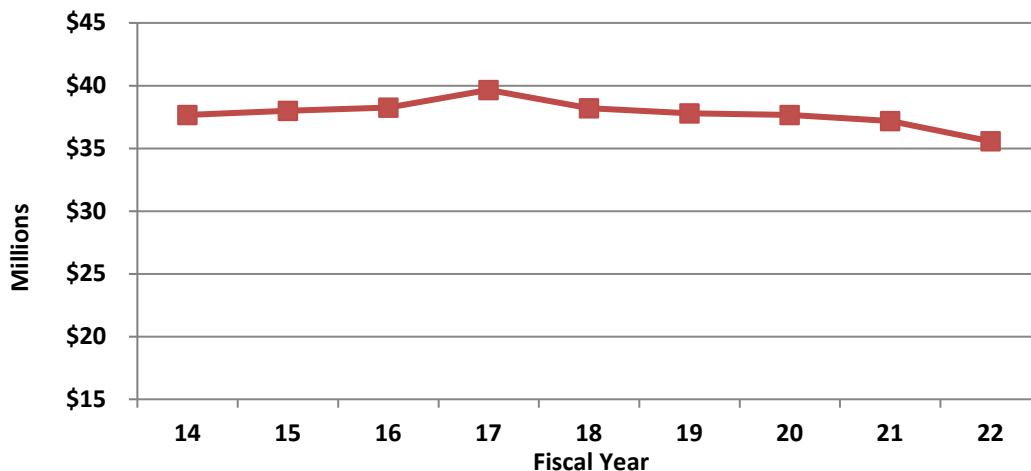
The FY17 foundation funding was \$39.7 million, an increase of \$1.4 million or 3.6% over FY16.

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

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

The FY20 foundation funding was \$37.7 million, a decrease of \$127,200 or 0.3% over FY19.

The foundation funding projection for FY21 is \$37.2 million. The base student allocation is set at \$5,930 for both FY21 and FY22. The actual student population (based on October student counts) for FY21 was 4,022. The student population is projected to decrease by 570 students in FY21 due to students transitioning to online home schooling programs as a result of the COVID-19 pandemic. The FY22 foundation funding is \$35.6 million, a decrease of \$1.6 million (4.4%) from FY21.



FY14-20 are based on actual revenue collected  
FY21-22 are based on budget projections

# MAJOR REVENUES

## SCHOOL PERS/TRS FUNDING

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

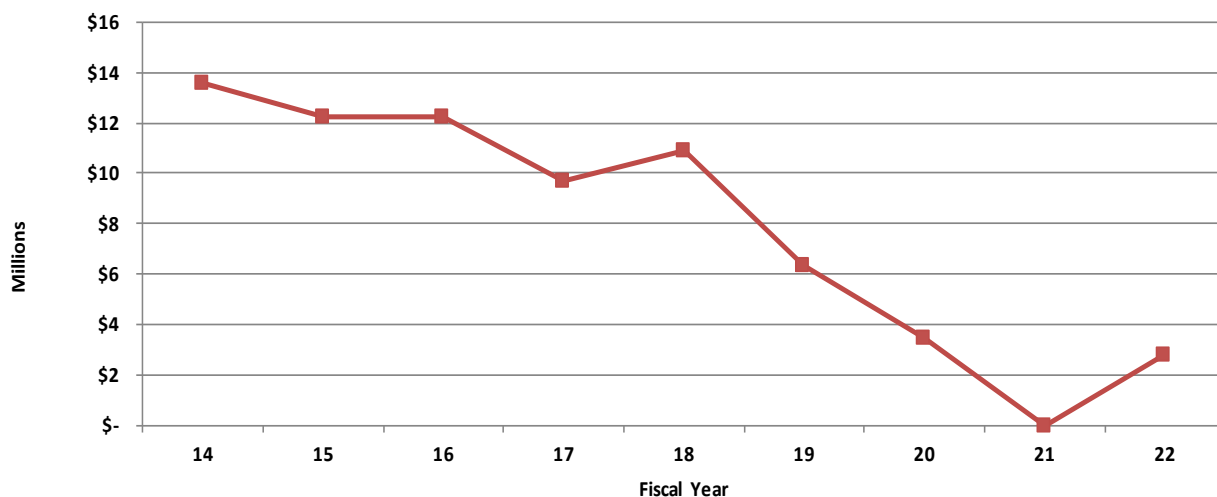
FY14 Actual	\$13.2M
FY15 Actual	\$77.4M
FY16 Actual	\$ 5.5M
FY17 Actual	\$ 4.8M
FY18 Actual	\$ 4.7M
FY19 Actual	\$ 5.5M
FY20 Actual	\$ 6.3M
FY21 Projected	\$ 6.9M
FY22 Revised	\$ 6.9M

## SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

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

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

CBJ receives 60% or 70% reimbursement from the State of Alaska for debt payments made on eligible school-related construction bonds. The actual reimbursements received in FY14-FY16 reflect payments received from State of Alaska on debt issued for school construction projects between 1998 and 2014. The large decrease in FY17 is the result of the State's reduction in School Construction Debt Reimbursement to communities and also certain school bonds being fully paid off. FY18 reflects a return to the regular level of funding. Then, beginning in FY20, the State again cut SBDR payments to the City by 50%, resulting in a large decrease in funding. The State did not provide any SBDR support in FY21, but the budget anticipates that the reimbursement amount will return to FY20 levels in FY22. In CY15, the State of Alaska implemented a 5-year moratorium on school construction debt reimbursement, which was extended by the State through 2025. No additional school construction bond issues are anticipated before FY22.



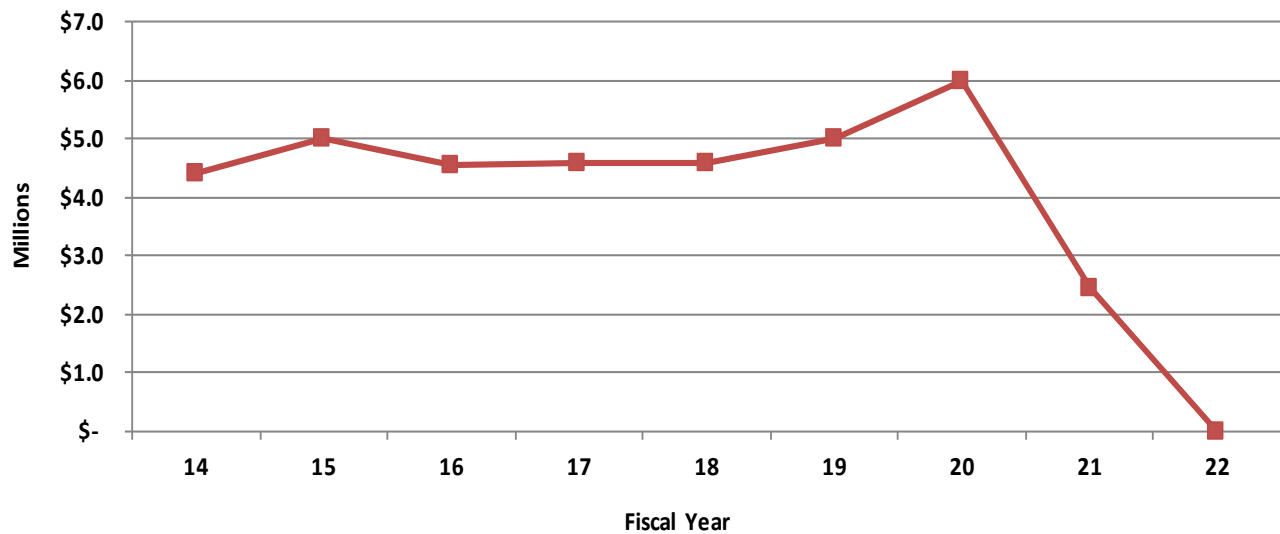
FY14-21 are based on actual revenue collected  
FY22 is based on budget projections

# MAJOR REVENUES

## STATE MARINE PASSENGER FEE (COMMERCIAL PASSENGER VESSEL - CPV)

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

CPV Fees for FY20 were \$5.97 million. They are projected to decrease in FY21 to \$2.44 million, down \$3.53 million or 59.1%. The initial projected revenue for FY21 was \$0, a reflection of the impacts of the COVID-19 pandemic on Alaska's economy, specifically its tourism and cruise ship season. However, the State of Alaska issued a supplemental appropriation in response to the COVID-19 pandemic in an effort to support local governments through the pandemic. In FY22, no CPV fee revenues are anticipated as a result of a non-existent cruise ship season in calendar years 2020 and 2021.



FY14-20 are based on actual revenue collected  
FY21-22 are based on budget projections

# MAJOR REVENUES

## REVENUE FROM FEDERAL SOURCES

Revenues from federal sources for general government in FY20 were \$3.1 million. In FY21 this amount is projected to increase by \$0.3 million to \$3.5 million (10.1%). In FY22, federal sources for general government are \$3.4 million, reflecting an immaterial change over FY21. These amounts do not include the federal COVID stimulus funding the City received from the CARES Act and American Rescue Plan Act, which are detailed on the next page and in the Non-Departmental Special Revenue Funds section of this document.

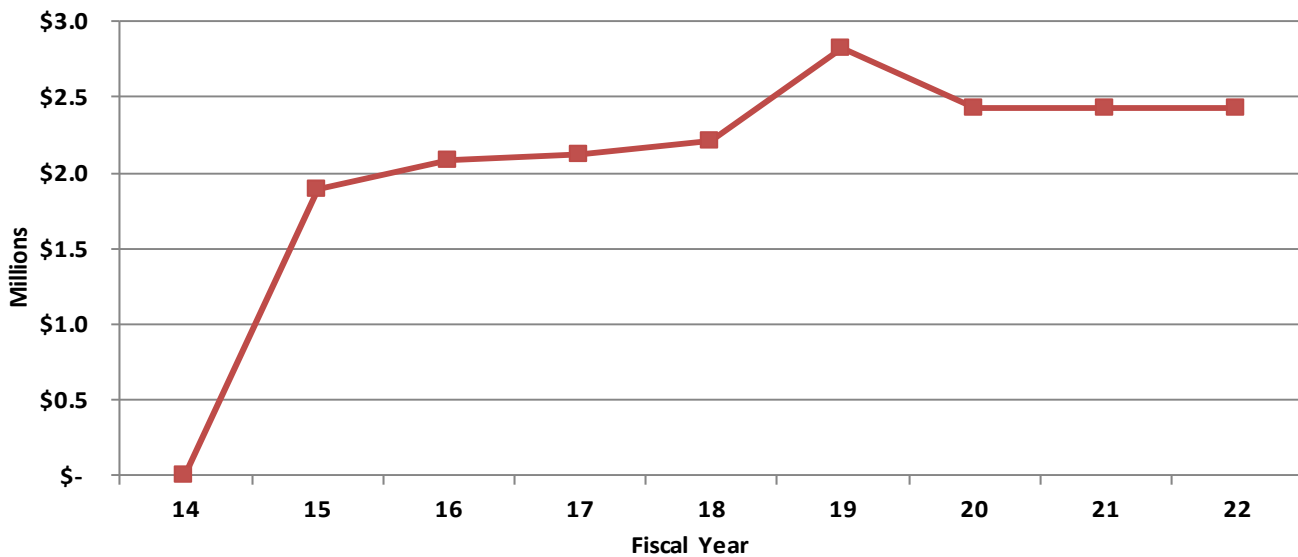
## FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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 FY20 was \$2.4 million. The FY21 and FY22 projections are flat to FY20.



FY14-20 are based on actual revenues collected

FY21-22 are based on budgeted projections

# MAJOR REVENUES

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

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

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

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

CBJ's \$53.2 million allocation of CARES Act funding will only be reflected as a federal revenue source in the FY20 and FY21 budgets, presented as part of the COVID-19 Pandemic Response Fund in the Non-Departmental Special Revenue Funds section of the book.

## **AMERICAN RESCUE PLAN ACT**

The Federal Government signed the \$1.9 trillion American Rescue Plan Act into law on March 11, 2021, representing another large effort to combat the impacts of the COVID-19 pandemic. The Act provides \$350 billion in emergency funding for state, local, territorial, and tribal governments, of which \$130 billion is allocated to local governments. The Act includes a broad definition of allowable uses and added purposes like recoupment of lost revenue. The funds must be used by December 31, 2024. The Act also extends the eligible expenditure period for the CARES Act funds from December 30, 2020 to December 31, 2021.

CBJ's \$12.8 million allocation of American Rescue Plan Act funding will only be reflected as a federal revenue source in the FY21 and FY22 budgets, presented as part of the COVID-19 Pandemic Response Fund in the Non-Departmental Special Revenue Funds section of the book.

# **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**

**Sales Tax**

**Hotel Tax**

**Tobacco Excise Tax**

**Affordable Housing**

**Library Minor Contributions**

**Port Development**

**Marine Passenger Fee**

**COVID-19 Pandemic Response Fund**

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## SALES TAX FUND

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	\$ 528,900	437,700	437,800	540,300	461,200
Interdepartmental Charges	383,400	22,900	22,900	22,900	37,100
Senior Sales Tax Rebates	109,500	130,000	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	13,236,300	13,236,300	13,236,300	13,236,300	13,236,300
General Fund - Areawide	13,122,300	12,984,300	12,984,300	12,984,300	13,184,300
General Governmental	27,699,500	27,561,500	27,561,500	27,561,500	27,761,500
Affordable Housing	400,000	400,000	400,000	400,000	400,000
Areawide Capital Projects	20,812,000	13,700,000	13,700,000	-	20,800,000
Waste Management	400,000	400,000	400,000	200,000	-
Liquor Sales Tax to:					
Bartlett Regional Hospital	175,000	175,000	175,000	175,000	175,000
CARES Program	800,000	800,000	800,000	800,000	800,000
Available for Capital Projects	-	-	-	19,200,000	-
<b>Total Expenditures</b>	<b>51,308,300</b>	<b>43,627,100</b>	<b>43,627,200</b>	<b>49,029,700</b>	<b>50,564,800</b>
<b>FUNDING SOURCES:</b>					
Sales Tax:					
Permanent 1% - Gen. Government	9,306,800	8,340,000	7,860,000	9,720,000	8,920,000
Temporary 3%, term 07/01/17 - 06/30/22					
General Government 1%	9,306,900	8,340,000	7,860,000	9,720,000	8,920,000
Capital Projects 1%	9,306,900	8,340,000	7,860,000	9,720,000	8,920,000
Emergency Budget Reserve, Capital					
Projects & Youth Activities 1%	9,306,800	8,340,000	7,860,000	9,720,000	8,920,000
Temporary 1% for Multiple Capital					
Projects: (1)					
Term 10/01/18 - 09/30/23	9,306,900	8,340,000	7,860,000	9,720,000	8,920,000
Liquor Sales Tax 3%	949,700	930,000	850,000	1,140,000	890,000
Marijuana Sales Tax 3%	354,400	-	380,000	-	390,000
Licenses, Permits, and Fees	14,600	16,500	14,500	16,500	14,500
Loan Repayments	1,416,100	-	-	-	-
Support from:					
Affordable Housing	-	100,000	100,000	-	-
<b>Total Funding Sources</b>	<b>49,269,100</b>	<b>42,746,500</b>	<b>40,644,500</b>	<b>49,756,500</b>	<b>45,894,500</b>
<b>FUND BALANCE:</b>					
Beginning of Period	10,155,200	8,116,000	8,116,000	5,133,300	5,133,300
Increase (decrease) in Fund Balance	(2,039,200)	(880,600)	(2,982,700)	726,800	(4,670,300)
<b>End of Period Fund Balance</b>	<b>\$ 8,116,000</b>	<b>7,235,400</b>	<b>5,133,300</b>	<b>5,860,100</b>	<b>463,000</b>



# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## HOTEL TAX FUND

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	\$ 10,700	14,000	14,100	17,300	14,700
Interdepartmental Charges	9,200	15,900	15,900	15,900	11,900
Support to:					
General Fund					
Centennial Hall	664,000	450,000	450,000	664,700	416,700
Mayor & Assembly Grants:					
Downtown Business Association	75,000	-	-	-	-
Travel Juneau	885,000	360,000	360,000	885,000	555,600
Debt Service	-	-	-	-	277,700
Capital Projects	200,000	-	-	-	-
<b>Total Expenditures</b>	<b>1,843,900</b>	<b>839,900</b>	<b>840,000</b>	<b>1,582,900</b>	<b>1,276,600</b>
<b>FUNDING SOURCES:</b>					
Hotel Tax Revenue	1,312,900	730,000	930,000	1,250,000	1,250,000
<b>Total Funding Sources</b>	<b>1,312,900</b>	<b>730,000</b>	<b>930,000</b>	<b>1,250,000</b>	<b>1,250,000</b>
<b>FUND BALANCE:</b>					
Beginning of Period	523,600	(7,400)	(7,400)	82,600	82,600
Increase (decrease) in Fund Balance	(531,000)	(109,900)	90,000	(332,900)	(26,600)
<b>End of Period Fund Balance</b>	<b>\$ (7,400)</b>	<b>(117,300)</b>	<b>82,600</b>	<b>(250,300)</b>	<b>56,000</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## TOBACCO EXCISE TAX FUND

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Sales Tax Division Allocation	\$ 10,700	24,800	25,100	30,700	26,200
Interdepartmental Charges	9,300	28,100	28,100	28,100	32,300
Support to:					
General Fund	508,000	508,000	508,000	508,000	508,000
Roaded Service Area	668,600	668,600	668,600	668,600	668,600
Fire Service Area	99,400	99,400	99,400	99,400	99,400
General Fund	<u>1,276,000</u>	<u>1,276,000</u>	<u>1,276,000</u>	<u>1,276,000</u>	<u>1,276,000</u>
Mayor & Assembly Grants:					
Juneau Community Foundation:					
Mental Health Study	45,000	-	-	-	-
Glory Hall	150,000	-	-	-	-
Juneau Economic Development:					
Child Care	150,000	-	-	-	-
Social Services:					
Operations	828,900	828,900	828,900	828,900	828,900
Utilities	50,000	50,000	50,000	50,000	50,000
Bartlett Regional Hospital	<u>518,000</u>	<u>518,000</u>	<u>518,000</u>	<u>518,000</u>	<u>518,000</u>
<b>Total Expenditures</b>	<b><u>3,037,900</u></b>	<b><u>2,725,800</u></b>	<b><u>2,726,100</u></b>	<b><u>2,731,700</u></b>	<b><u>2,731,400</u></b>
<b>FUNDING SOURCES:</b>					
Tobacco Excise Tax	<u>2,774,900</u>	<u>2,300,000</u>	<u>2,670,000</u>	<u>2,700,000</u>	<u>2,700,000</u>
<b>Total Funding Sources</b>	<b><u>2,774,900</u></b>	<b><u>2,300,000</u></b>	<b><u>2,670,000</u></b>	<b><u>2,700,000</u></b>	<b><u>2,700,000</u></b>
<b>FUND BALANCE:</b>					
Beginning of Period	520,500	257,500	257,500	201,400	201,400
Increase (decrease) in Fund Balance	<u>(263,000)</u>	<u>(425,800)</u>	<u>(56,100)</u>	<u>(31,700)</u>	<u>(31,400)</u>
<b>End of Period Fund Balance</b>	<b><u>\$ 257,500</u></b>	<b><u>(168,300)</u></b>	<b><u>201,400</u></b>	<b><u>169,700</u></b>	<b><u>170,000</u></b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## AFFORDABLE HOUSING FUND

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Commodities and Services	\$ 25,200	41,800	41,800	41,800	41,300
Grants and Loans	60,000	96,000	70,000	621,400	1,096,000
Support to:					
General Fund	400,000	-	-	-	-
Sales Tax	-	100,000	100,000	-	-
Capital Projects	18,100	-	-	-	-
<b>Total Expenditures</b>	<b>503,300</b>	<b>237,800</b>	<b>211,800</b>	<b>663,200</b>	<b>1,137,300</b>
<b>FUNDING SOURCES:</b>					
Loan Repayments	15,000	15,000	15,000	19,000	19,000
Investment and Interest Income	100	500	500	700	700
Support from Sales Tax	400,000	400,000	400,000	400,000	400,000
<b>Total Funding Sources</b>	<b>415,100</b>	<b>415,500</b>	<b>415,500</b>	<b>419,700</b>	<b>419,700</b>
<b>FUND BALANCE:</b>					
Beginning of Period	1,197,200	1,109,000	1,109,000	1,312,700	1,312,700
Increase/(decrease) in Fund Balance	(88,200)	177,700	203,700	(243,500)	(717,600)
<b>End of Period Available</b>	<b>\$ 1,109,000</b>	<b>1,286,700</b>	<b>1,312,700</b>	<b>1,069,200</b>	<b>595,100</b>

## LIBRARY MINOR CONTRIBUTIONS FUND

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Commodities and Services	\$ -	38,800	-	38,700	38,700
<b>Total Expenditures</b>	<b>-</b>	<b>38,800</b>	<b>-</b>	<b>38,700</b>	<b>38,700</b>
<b>FUNDING SOURCES:</b>					
Donations and Contributions	-	-	-	-	-
<b>Total Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>					
Beginning Fund Balance	77,500	77,500	77,500	77,500	77,500
Increase (decrease) in Fund Balance	-	(38,800)	-	(38,700)	(38,700)
<b>End of Period Fund Balance</b>	<b>\$ 77,500</b>	<b>38,700</b>	<b>77,500</b>	<b>38,800</b>	<b>38,800</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## PORT DEVELOPMENT FUND

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Interdepartmental Charges	\$ 5,500	7,600	7,600	7,600	7,600
Support to:					
Debt Service	2,094,800	2,095,400	2,095,400	2,093,600	2,093,600
Capital Projects	4,500,000	-	-	-	-
Docks	358,500	-	351,000	-	-
<b>Total Expenditures</b>	<b>6,958,800</b>	<b>2,103,000</b>	<b>2,454,000</b>	<b>2,101,200</b>	<b>2,101,200</b>
<b>FUNDING SOURCES:</b>					
Support from Capital Projects	19,000	-	-	-	-
Port Development Fees	2,347,700	1,000,000	-	3,200,000	1,500,000
State Marine Passenger Fees	5,971,000	-	2,444,600	5,000,000	-
<b>Total Funding Sources</b>	<b>8,337,700</b>	<b>1,000,000</b>	<b>2,444,600</b>	<b>8,200,000</b>	<b>1,500,000</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	1,180,000	2,558,900	2,558,900	2,549,500	2,549,500
Increase (decrease) in Fund Balance	1,378,900	(1,103,000)	(9,400)	6,098,800	(601,200)
<b>End of Period Fund Balance</b>	<b>\$ 2,558,900</b>	<b>1,455,900</b>	<b>2,549,500</b>	<b>8,648,300</b>	<b>1,948,300</b>

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## MARINE PASSENGER FEE FUND

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Interdepartmental Charges	\$ 5,500	7,500	7,500	7,500	7,500
Support to:					
General Fund	4,284,800	1,222,900	1,222,900	2,189,100	1,047,900
Roaded Service Area	983,700	1,067,700	1,067,700	1,067,700	1,221,100
Fire Service Area	70,000	-	-	-	-
Downtown Parking	12,800	-	-	-	-
Dock	55,000	448,500	97,500	448,500	448,500
Building Maintenance	12,600	12,600	12,600	12,600	12,600
Capital Projects	679,100	-	-	-	-
<b>Total Expenditures</b>	<b>6,103,500</b>	<b>2,759,200</b>	<b>2,408,200</b>	<b>3,725,400</b>	<b>2,737,600</b>
<b>FUNDING SOURCES:</b>					
Marine Passenger Fee	3,952,300	1,700,000	-	5,600,000	2,500,000
Returned Marine Passenger Fee Proceeds (1):					
General Fund	48,000	-	-	-	-
<b>Total Funding Sources</b>	<b>4,000,300</b>	<b>1,700,000</b>	<b>-</b>	<b>5,600,000</b>	<b>2,500,000</b>
<b>FUND BALANCE:</b>					
Beginning of Period	594,400	(1,508,800)	(1,508,800)	(3,917,000)	(3,917,000)
Increase (decrease) in Fund Balanc	(2,103,200)	(1,059,200)	(2,408,200)	1,874,600	(237,600)
<b>End of Period Fund Balance</b>	<b>\$ (1,508,800)</b>	<b>(2,568,000)</b>	<b>(3,917,000)</b>	<b>(2,042,400)</b>	<b>(4,154,600)</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.

# NONDEPARTMENTAL SPECIAL REVENUE FUNDS

## COVID-19 PANDEMIC RESPONSE FUND

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 109,700	-	1,452,900	-	322,700
Commodities and Services	1,029,800	94,400	4,669,100	-	363,900
Community Grants:					
Small Business Grants	3,500,000	12,800,000	12,188,300	-	-
Non-Profit Organization Grants	-	3,500,000	3,500,000	-	-
Housing and Individual Assistance	200,000	5,700,000	5,684,000	-	-
Work Programs	-	865,700	865,700	-	-
Education and Childcare Grants	528,500	598,500	598,500	-	-
Other Community Grants	-	1,023,100	1,005,500	-	-
Support to:					
Building Maintenance	27,600	-	-	-	-
Fleet	700	-	-	-	-
Risk Management	13,300	-	-	-	-
Eaglecrest	305,400	73,100	73,100	-	-
Wastewater	7,900	-	-	-	-
Water	500	-	-	-	-
Docks	26,900	-	20,000	-	-
Harbors	-	-	20,000	-	-
Juneau International Airport	2,500	-	-	-	-
School District	-	2,590,200	2,590,200	-	-
General Governmental	7,261,100	11,021,600	16,459,700	-	8,234,900
<b>Total Expenditures</b>	<b>13,013,900</b>	<b>38,266,600</b>	<b>49,127,000</b>	<b>-</b>	<b>8,921,500</b>
<b>FUNDING SOURCES:</b>					
Federal CARES Act Grant	12,682,100	40,606,300	40,606,300	-	-
Federal FEMA Reimbursement	331,800	2,514,700	2,838,400	-	-
Federal DOJ Coronavirus Emergency Grant	-	113,700	113,700	-	-
Federal Rescue Act Grant	-	12,832,200	4,597,300	-	8,234,900
State COVID-19 Community Grant	-	1,657,900	971,300	-	686,600
<b>Total Funding Sources</b>	<b>13,013,900</b>	<b>57,724,800</b>	<b>49,127,000</b>	<b>-</b>	<b>8,921,500</b>
<b>FUND BALANCE:</b>					
Beginning of Period Available Fund Balance	-	-	-	-	-
Increase (decrease) in Fund Balance	-	19,458,200	-	-	-
<b>End of Period Fund Balance</b>	<b>\$ -</b>	<b>19,458,200</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 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 FY22-27.

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 FY22 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY22 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 FY22 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2022 – 2027** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2022**.

## CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY22.

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 FY22 that have been established by the Assembly, the PWFC and/or the City Manager. FY22 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. Enterprise Funds
5. Other Funds

## FY22 Revised Capital Project Budget

The table below shows the source of funds for the FY21 Adopted and FY22 Revised capital budgets.

### Summary of FY22 Capital Project Funding Sources (costs in thousands)

FUNDING SOURCES	<u>Adopted FY21 Budget</u>	<u>Revised FY22 Budget</u>
Sales Tax: General Capital Projects	\$ 1,500.0	\$ 1,500.0
Temporary 1% Sales Tax	4,600.0	9,700.0
Sales Tax: 1% Areawide Sales Tax for Capital Projects	7,600.0	9,600.0
Downtown Parking	50.0	-
Lands	50.0	750.0
Bartlett Regional Hospital	10,290.0	5,500.0
Wastewater Utility Enterprise Fund	6,215.0	5,459.0
Water Utility Enterprise Fund	3,913.0	2,756.7
<b>Total</b>	<b><u>\$ 34,218.0</u></b>	<b><u>\$ 35,265.7</u></b>

Comprehensive information on sales tax can be found in the Major Revenue section of this budget document.

A complete listing of all proposed FY22 – FY27 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 2022 – 2027**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Fiscal Year 2022**.

# CAPITAL PROJECTS

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Capital Expenditures:					
Schools	1,074,600	2,500,000	1,827,600	1,000,000	1,000,000
Roads and Sidewalks	3,719,100	5,300,000	7,438,900	9,250,000	9,250,000
Fire and Safety	28,300	250,000	4,800	175,000	175,000
Community Development	5,263,800	1,175,000	3,794,100	1,075,000	1,775,000
Parks and Recreation	2,574,300	2,175,000	2,939,300	3,450,000	5,050,000
Juneau International Airport	23,234,000	-	32,374,600	600,000	600,000
Bartlett Regional Hospital	4,014,600	10,290,000	1,453,200	10,290,000	5,500,000
Areawide Water Utility	4,275,100	4,913,000	3,425,800	2,756,700	2,756,700
Areawide Wastewater Utility	2,273,600	8,415,000	1,180,400	3,700,000	9,159,000
Harbors	27,400	-	712,000	-	-
Docks	15,434,500	-	11,972,700	-	-
Support to:					
General Governmental	147,000	-	-	-	-
Harbors	-	300	-	-	-
Docks	3,700	-	-	-	-
Marine Passenger Fee	33,200	-	-	-	-
Debt Service	19,000	-	-	-	-
<b>Total Expenditures</b>	<b>62,103,200</b>	<b>35,018,300</b>	<b>67,123,400</b>	<b>32,296,700</b>	<b>35,265,700</b>
<b>FUNDING SOURCES:</b>					
Federal Sources	17,009,497	-	-	-	-
State Sources	8,636,802	700,000	700,000	-	-
Bond Revenue	5,150,000	-	-	-	-
Other	25,000	100,000	100,000	-	-
Capital Projects Support from:					
Sales Tax	20,812,000	13,700,000	13,700,000	19,200,000	20,800,000
Hotel Tax	200,000	-	-	-	-
Lands	500,000	50,000	50,000	50,000	750,000
Downtown Parking	-	50,000	50,000	-	-
Marine Passenger Fees	679,100	-	-	-	-
Affordable Housing	18,100	-	-	-	-
Airport	16,800,000	-	-	-	-
Port Development	4,500,000	-	-	-	-
Bartlett Regional Hospital	4,000,000	10,290,000	10,290,000	10,290,000	5,500,000
Harbors	155,000	-	-	-	-
Water	4,050,000	3,913,000	3,913,000	2,756,700	2,756,700
Wastewater	3,225,000	6,215,000	6,251,000	-	5,459,000
Waste Management	1,000,000	-	-	-	-
Special Assessments	56,300	-	-	-	-
<b>Total Funding Sources</b>	<b>86,760,499</b>	<b>35,018,000</b>	<b>35,054,000</b>	<b>32,296,700</b>	<b>35,265,700</b>
<b>Remaining Project Commitment:</b>					
Beginning of Period	47,453,800	72,111,100	72,111,100	40,041,700	40,041,700
Increase (decrease) in Commitment	24,657,299	(300)	(32,069,400)	-	-
<b>End of Period Project Commitment</b>	<b>\$ 72,111,100</b>	<b>72,110,800</b>	<b>40,041,700</b>	<b>40,041,700</b>	<b>40,041,700</b>

# GENERAL GOVERNMENTAL FUND SUMMARY

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 48,779,800	52,515,800	49,543,500	53,615,000	53,294,100
Commodities and Services	19,419,800	23,300,200	22,348,100	24,583,300	24,889,000
Assembly Grants	9,879,200	11,046,300	10,684,200	4,945,900	3,910,600
Assembly Special Contracts	143,400	155,000	150,000	155,000	170,000
Capital Outlay	40,800	344,500	316,000	91,800	86,800
Contingency	13,700	20,000	20,000	20,000	20,000
Support to Other Funds	29,626,800	37,194,200	37,194,200	29,930,100	33,378,500
<b>Total Expenditures</b>	<b>107,903,500</b>	<b>124,576,000</b>	<b>120,256,000</b>	<b>113,341,100</b>	<b>115,749,000</b>
<b>FUNDING SOURCES:</b>					
<b>State Support:</b>					
State Shared Revenue	912,700	848,400	454,400	848,400	593,500
ASHA in Lieu of Taxes	91,400	91,400	91,400	91,400	91,400
Miscellaneous Grants	2,869,200	6,712,400	5,753,000	2,580,000	2,627,400
<b>Total State Support</b>	<b>3,873,300</b>	<b>7,652,200</b>	<b>6,298,800</b>	<b>3,519,800</b>	<b>3,312,300</b>
<b>Federal Support:</b>					
Federal in Lieu of Taxes	2,429,900	2,429,900	2,429,900	2,429,900	2,429,900
Secure Rural Schools/Roads	470,300	550,000	588,000	550,000	550,000
Miscellaneous Grants	237,100	596,500	436,500	141,000	449,100
<b>Total Federal Support</b>	<b>3,137,300</b>	<b>3,576,400</b>	<b>3,454,400</b>	<b>3,120,900</b>	<b>3,429,000</b>
<b>Local Support:</b>					
Property Taxes	45,906,100	46,983,100	46,657,800	46,983,100	48,696,000
Vehicle Registration Tax	-	760,000	620,500	760,000	762,000
Charges for Services	2,789,600	3,100,000	1,693,200	3,187,500	2,637,100
E911 Surcharge	825,500	800,000	810,000	800,000	800,000
Contracted Services	1,719,300	1,850,800	1,827,400	1,905,500	1,867,300
Investment & Interest Income	5,886,500	2,868,100	2,504,400	2,833,100	1,728,500
Licenses, Permits, Fees	749,600	742,800	696,800	841,300	803,600
Fines and Forfeitures	454,400	242,600	309,500	258,500	258,000
Rentals and Leases	410,300	442,000	240,300	446,100	427,600
Sales	49,900	47,800	19,600	1,132,500	31,500
Donations	96,200	175,100	129,000	92,400	135,400
Private Grants	38,900	165,000	78,600	65,000	201,400
Other Revenue	(27,100)	(7,300)	8,200	(7,300)	(8,300)
Capital Projects Indirect Cost Allocation	524,300	524,300	524,300	524,300	524,300
Interdepartmental Charges	4,599,300	4,181,800	4,078,400	4,338,700	4,113,200
<b>Total Local Support</b>	<b>64,022,800</b>	<b>62,876,100</b>	<b>60,198,000</b>	<b>64,160,700</b>	<b>62,977,600</b>
<b>Total Revenues</b>	<b>71,033,400</b>	<b>74,104,700</b>	<b>69,951,200</b>	<b>70,801,400</b>	<b>69,718,900</b>

# GENERAL GOVERNMENTAL FUND SUMMARY

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>Support From Other Funds:</b>					
Sales Tax	28,499,500	28,361,500	28,361,500	28,561,500	28,561,500
Hotel Tax	1,624,000	810,000	810,000	1,549,700	972,300
Tobacco Excise Tax	2,499,900	2,154,900	2,154,900	2,154,900	2,154,900
Pandemic Response	7,261,100	11,021,600	16,459,700	-	8,234,900
Affordable Housing	400,000	-	-	-	-
Marine Passenger Fee	5,338,500	2,290,600	2,290,600	3,256,800	2,269,000
State Marine Passenger Fee	-	-	-	-	-
Special Assessment Funds	1,400	13,900	13,900	13,200	13,200
Permanent Fund	90,000	98,000	98,000	98,000	100,500
Waste Management	-	-	-	-	579,100
Capital Projects	147,000	-	-	-	-
<b>Total Support From Other Funds</b>	<b>45,861,400</b>	<b>44,750,500</b>	<b>50,188,600</b>	<b>35,634,100</b>	<b>42,885,400</b>
<b>Total Funding Sources</b>	<b>\$ 116,894,800</b>	<b>118,855,200</b>	<b>120,139,800</b>	<b>106,435,500</b>	<b>112,604,300</b>
<b>FUND BALANCES:</b>					
Beginning of Period Reserved Balance	\$ 16,552,500	13,553,300	13,553,300	13,437,100	13,437,100
Increase (Decrease) in Reserve	(2,999,200)	(154,200)	(116,200)	-	(6,400)
<b>End of Period Reserve</b>	<b>\$ 13,553,300</b>	<b>13,399,100</b>	<b>13,437,100</b>	<b>13,437,100</b>	<b>13,430,700</b>
Beginning of Period Available	\$ 8,430,100	20,420,600	20,420,600	20,420,600	20,420,600
Increase (Decrease) in Available	11,990,500	(5,566,600)	-	(6,905,600)	(3,138,300)
<b>End of Period Available</b>	<b>\$ 20,420,600</b>	<b>14,854,000</b>	<b>20,420,600</b>	<b>13,515,000</b>	<b>17,282,300</b>

# AREAWIDE / GENERAL FUND SUMMARY

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 22,333,400	23,503,100	22,545,300	24,804,700	23,764,700
Commodities and Services	7,537,300	9,162,500	8,773,000	10,712,900	10,669,100
Assembly Grants	9,879,200	11,046,300	10,684,200	4,945,900	3,910,600
Assembly Special Contracts	143,400	155,000	150,000	155,000	170,000
Contingency	13,700	20,000	20,000	20,000	20,000
Capital Outlay	29,200	302,100	262,800	91,800	86,800
Support to Other Funds	29,501,800	37,044,200	37,044,200	29,780,100	33,228,500
<b>Total Expenditures</b>	<b>69,438,000</b>	<b>81,233,200</b>	<b>79,479,500</b>	<b>70,510,400</b>	<b>71,849,700</b>
<b>FUNDING SOURCES:</b>					
<b>State Support:</b>					
State Shared Revenue	-	403,000	3,000	403,000	3,000
ASHA in Lieu of Taxes	91,400	91,400	91,400	91,400	91,400
Miscellaneous Grants	695,500	2,079,000	1,268,000	1,281,500	1,171,500
<b>Total State Support</b>	<b>786,900</b>	<b>2,573,400</b>	<b>1,362,400</b>	<b>1,775,900</b>	<b>1,265,900</b>
<b>Federal Support:</b>					
Federal in Lieu of Taxes	2,429,900	2,429,900	2,429,900	2,429,900	2,429,900
Miscellaneous Grants	191,100	70,300	-	-	12,000
<b>Total Federal Support</b>	<b>2,621,000</b>	<b>2,500,200</b>	<b>2,429,900</b>	<b>2,429,900</b>	<b>2,441,900</b>
<b>Local Support:</b>					
Property Taxes	33,557,800	34,336,600	34,079,800	34,336,600	35,867,000
Charges for Services	1,505,000	1,495,700	1,189,400	1,495,700	1,298,300
Investment & Interest Income	5,881,600	2,867,100	2,503,400	2,832,100	1,727,500
Licenses, Permits, Fees	624,500	603,100	583,400	684,300	676,000
Fines and Forfeitures	113,400	85,000	85,100	85,000	85,000
Rentals and Leases	32,800	62,500	22,500	62,500	58,700
Sales	21,800	17,500	2,500	1,107,500	9,000
Donations	62,900	103,700	65,800	46,000	44,500
Other Revenue	(57,400)	(40,900)	(39,800)	(40,900)	(40,900)
Capital Projects Indirect Cost Allocation	524,300	524,300	524,300	524,300	524,300
Interdepartmental Charges	4,265,500	4,070,600	3,967,200	4,217,600	3,986,400
<b>Total Local Support</b>	<b>46,532,200</b>	<b>44,125,200</b>	<b>42,983,600</b>	<b>45,350,700</b>	<b>44,235,800</b>
<b>Total Revenues</b>	<b>49,940,100</b>	<b>49,198,800</b>	<b>46,775,900</b>	<b>49,556,500</b>	<b>47,943,600</b>

## AREAWIDE / GENERAL FUND SUMMARY

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>Support From Other Funds</b>					
Sales Tax	13,922,300	13,784,300	13,784,300	13,984,300	13,984,300
Hotel Tax	1,624,000	810,000	810,000	1,549,700	972,300
Tobacco Excise Tax	1,731,900	1,386,900	1,386,900	1,386,900	1,386,900
Pandemic Response	768,800	2,426,600	7,023,900	-	8,234,900
Affordable Housing	400,000	-	-	-	-
Marine Passenger Fee	4,284,800	1,222,900	1,222,900	2,189,100	1,047,900
State Marine Passenger Fee	-	-	-	-	-
Special Assessment Funds	1,400	13,900	13,900	13,200	13,200
Permanent Fund	90,000	98,000	98,000	98,000	100,500
Waste Management	-	-	-	-	579,100
Capital Projects	147,000	-	-	-	-
<b>Total Support From Other Funds</b>	<b>22,970,200</b>	<b>19,742,600</b>	<b>24,339,900</b>	<b>19,221,200</b>	<b>26,319,100</b>
<b>Total Funding Sources</b>	<b>72,910,300</b>	<b>68,941,400</b>	<b>71,115,800</b>	<b>68,777,700</b>	<b>74,262,700</b>
<b>FUND BALANCES:</b>					
Beginning of Period Reserved Balance	16,260,200	13,260,200	13,260,200	13,260,200	13,260,200
Increase (Decrease) in Reserve	(3,000,000)	-	-	-	-
<b>End of Period Reserve</b>	<b>13,260,200</b>	<b>13,260,200</b>	<b>13,260,200</b>	<b>13,260,200</b>	<b>13,260,200</b>
Beginning of Period Available	6,285,600	12,757,900	12,757,900	4,394,200	4,394,200
Increase (Decrease) in Available	6,472,300	(12,291,800)	(8,363,700)	(1,732,700)	2,413,000
<b>End of Period Available</b>	<b>\$12,757,900</b>	<b>466,100</b>	<b>4,394,200</b>	<b>2,661,500</b>	<b>6,807,200</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. In 2019, some Marine Passenger Fees were returned to the Cruise Industry through a settlement agreement.

# ROADED SERVICE AREA SUMMARY

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 23,022,100	24,731,600	23,316,600	25,365,200	26,228,500
Commodities and Services	10,449,500	12,058,300	11,447,200	11,810,200	12,152,900
Capital Outlay	11,600	42,400	53,200	-	-
Support to Other Funds	125,000	150,000	150,000	150,000	150,000
<b>Total Expenditures</b>	<b>33,608,200</b>	<b>36,982,300</b>	<b>34,967,000</b>	<b>37,325,400</b>	<b>38,531,400</b>
<b>FUNDING SOURCES:</b>					
<b>State Support:</b>					
State Shared Revenue	912,700	445,400	451,400	445,400	590,500
Miscellaneous Grants	2,022,600	3,462,700	3,331,300	1,281,500	1,445,900
<b>Total State Support</b>	<b>2,935,300</b>	<b>3,908,100</b>	<b>3,782,700</b>	<b>1,726,900</b>	<b>2,036,400</b>
<b>Federal Support:</b>					
Secure Rural Schools/Roads	470,300	550,000	588,000	550,000	550,000
Miscellaneous Grants	8,100	372,000	282,300	141,000	430,700
<b>Total Federal Support</b>	<b>478,400</b>	<b>922,000</b>	<b>870,300</b>	<b>691,000</b>	<b>980,700</b>
<b>Local Support:</b>					
Property Taxes	10,965,800	11,234,300	11,173,000	11,234,300	11,396,400
Vehicle Registration Taxes	-	760,000	620,500	760,000	762,000
Charges for Services	1,263,500	1,584,100	483,600	1,671,600	1,318,600
E911 Surcharge	825,500	800,000	810,000	800,000	800,000
Contracted Services	760,200	813,000	789,600	825,300	825,300
Licenses, Permits, Fees	125,100	139,700	113,400	157,000	127,600
Fines and Forfeitures	341,000	157,600	224,400	173,500	173,000
Rentals and Leases	377,500	379,500	217,800	383,600	368,900
Sales	28,100	30,300	17,100	25,000	22,500
Donations	31,800	71,400	63,200	46,400	90,900
Private Grants	38,900	165,000	78,600	65,000	201,400
Investment & Interest Income	4,900	1,000	1,000	1,000	1,000
Other Revenue	28,600	33,600	42,900	33,600	32,600
Interdepartmental Charges	333,800	111,200	111,200	121,100	126,800
<b>Total Local Support</b>	<b>15,124,700</b>	<b>16,280,700</b>	<b>14,746,300</b>	<b>16,297,400</b>	<b>16,247,000</b>
<b>Total Revenues</b>	<b>18,538,400</b>	<b>21,110,800</b>	<b>19,399,300</b>	<b>18,715,300</b>	<b>19,264,100</b>

## ROADED SERVICE AREA SUMMARY

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>Support From Other Funds:</b>					
Sales Tax	13,236,300	13,236,300	13,236,300	13,236,300	13,236,300
Tobacco Excise Tax	668,600	668,600	668,600	668,600	668,600
Pandemic Response	4,163,000	6,835,000	7,675,800	-	-
Marine Passenger Fee	983,700	1,067,700	1,067,700	1,067,700	1,221,100
<b>Total Support From Other Funds</b>	<b>19,051,600</b>	<b>21,807,600</b>	<b>22,648,400</b>	<b>14,972,600</b>	<b>15,126,000</b>
<b>Total Funding Sources</b>	<b>37,590,000</b>	<b>42,918,400</b>	<b>42,047,700</b>	<b>33,687,900</b>	<b>34,390,100</b>
<b>FUND BALANCES:</b>					
Beginning of Period Reserved Balance	292,300	293,100	293,100	176,900	176,900
Increase (Decrease) in Reserve	800	(154,200)	(116,200)	-	(6,400)
<b>End of Period Reserve</b>	<b>293,100</b>	<b>138,900</b>	<b>176,900</b>	<b>176,900</b>	<b>170,500</b>
Beginning of Period Available	198,200	4,179,200	4,179,200	11,376,100	11,376,100
Increase (Decrease) in Available	3,981,000	6,090,300	7,196,900	(3,637,500)	(4,134,900)
<b>End of Period Available</b>	<b>\$ 4,179,200</b>	<b>10,269,500</b>	<b>11,376,100</b>	<b>7,738,600</b>	<b>7,241,200</b>



# FIRE SERVICE AREA SUMMARY

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 3,424,300	4,281,100	3,681,600	3,445,100	3,300,900
Commodities and Services	1,433,000	2,079,400	2,127,900	2,060,200	2,067,000
<b>Total Expenditures</b>	<b>4,857,300</b>	<b>6,360,500</b>	<b>5,809,500</b>	<b>5,505,300</b>	<b>5,367,900</b>
<b>FUNDING SOURCES:</b>					
<b>State Support:</b>					
Miscellaneous Grants	151,100	1,170,700	1,153,700	17,000	10,000
<b>Total State Support</b>	<b>151,100</b>	<b>1,170,700</b>	<b>1,153,700</b>	<b>17,000</b>	<b>10,000</b>
<b>Federal Support:</b>					
Miscellaneous Grants	37,900	154,200	154,200	-	6,400
<b>Total Federal Support</b>	<b>37,900</b>	<b>154,200</b>	<b>154,200</b>	<b>-</b>	<b>6,400</b>
<b>Local Support:</b>					
Property Taxes	1,382,500	1,412,200	1,405,000	1,412,200	1,432,600
Charges for Services	21,100	20,200	20,200	20,200	20,200
Contracted Services	959,100	1,037,800	1,037,800	1,080,200	1,042,000
Donations	1,500	-	-	-	-
Other Revenue	1,700	-	5,100	-	-
<b>Total Local Support</b>	<b>2,365,900</b>	<b>2,470,200</b>	<b>2,468,100</b>	<b>2,512,600</b>	<b>2,494,800</b>
<b>Total Revenues</b>	<b>2,554,900</b>	<b>3,795,100</b>	<b>3,776,000</b>	<b>2,529,600</b>	<b>2,511,200</b>
<b>Support From Other Funds:</b>					
Sales Tax	1,340,900	1,340,900	1,340,900	1,340,900	1,340,900
Tobacco Excise Tax	99,400	99,400	99,400	99,400	99,400
Pandemic Response	2,329,300	1,760,000	1,760,000	-	-
Marine Passenger Fee	70,000	-	-	-	-
<b>Total Support From Other Funds</b>	<b>3,839,600</b>	<b>3,200,300</b>	<b>3,200,300</b>	<b>1,440,300</b>	<b>1,440,300</b>
<b>Total Funding Sources</b>	<b>6,394,500</b>	<b>6,995,400</b>	<b>6,976,300</b>	<b>3,969,900</b>	<b>3,951,500</b>
<b>FUND BALANCES:</b>					
Beginning of Period Available	1,946,300	3,483,500	3,483,500	4,650,300	4,650,300
Increase (Decrease) in Available	1,537,200	634,900	1,166,800	(1,535,400)	(1,416,400)
<b>End of Period Available</b>	<b>\$ 3,483,500</b>	<b>4,118,400</b>	<b>4,650,300</b>	<b>3,114,900</b>	<b>3,233,900</b>

# NOTES

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# MAYOR AND ASSEMBLY

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## MISSION STATEMENT

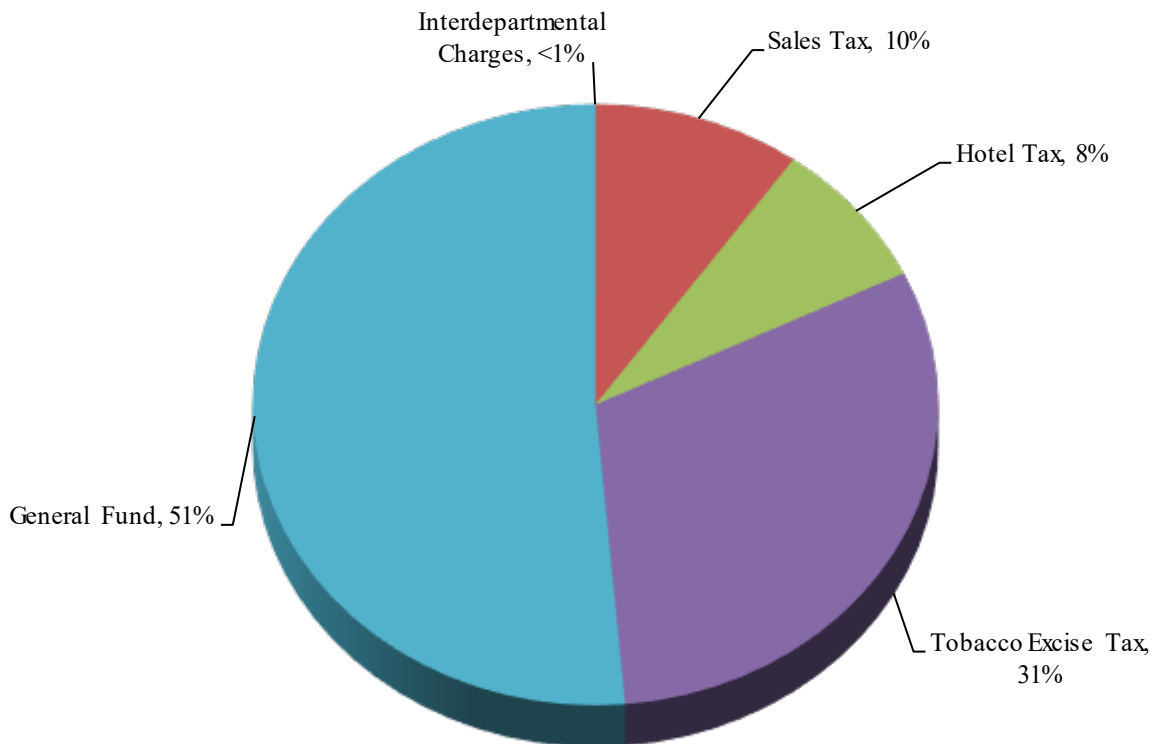
The mission of the Mayor and Assembly is to exercise the legislative and policy-making powers of the municipality and to provide for the performance of all duties and obligations imposed upon the municipality by Charter. The Mayor shall preside at meetings of the Assembly; be a member of the Assembly 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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## FY22 REVISED BUDGET

**\$4,788,800**

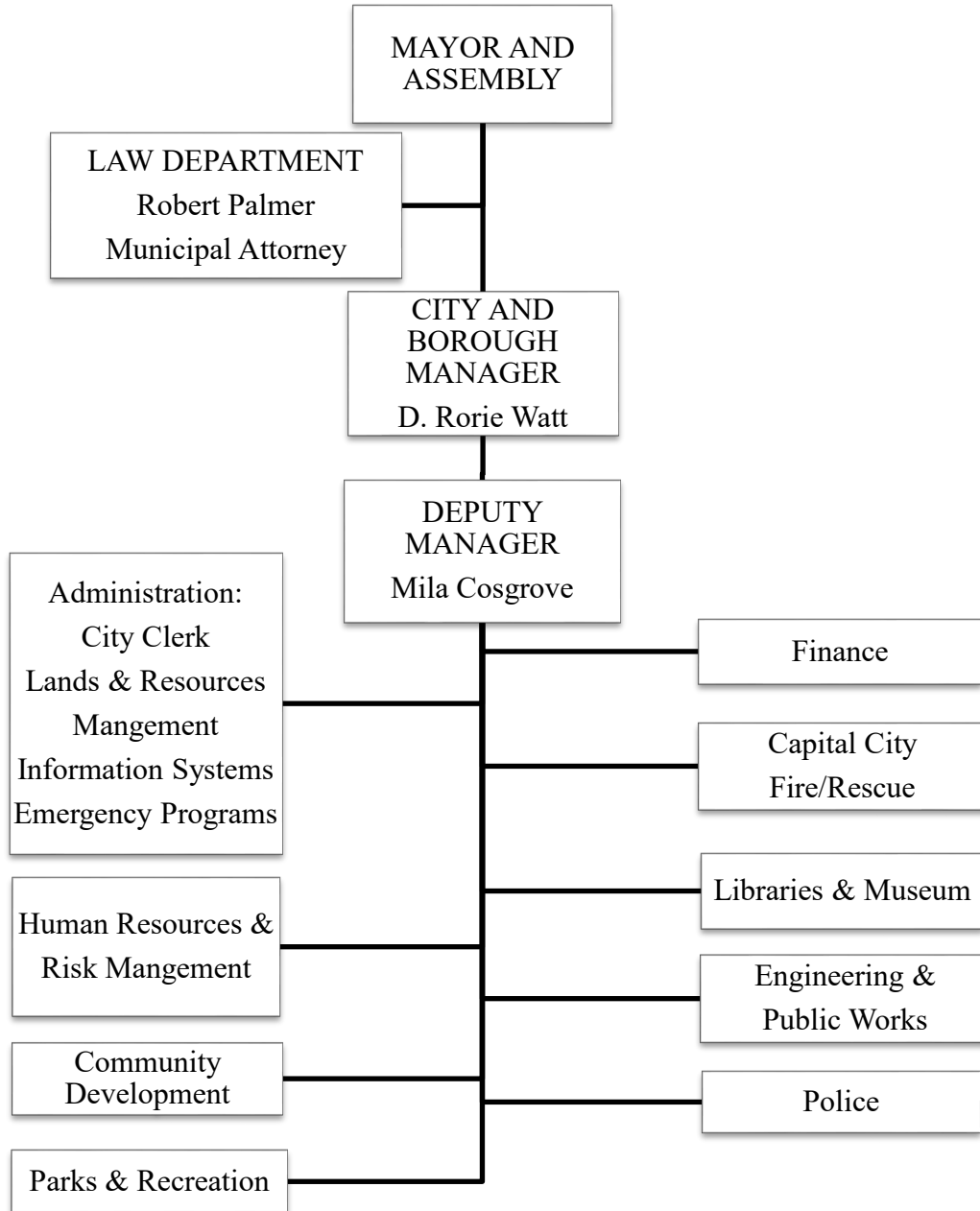
## FUNDING SOURCES



See the Glossary for definitions of terms.

# MAYOR AND ASSEMBLY

## FUNCTIONAL ORGANIZATION CHART



# MAYOR AND ASSEMBLY

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 199,700	254,200	200,000	287,800	298,800
Commodities and Services	328,900	508,300	466,900	509,600	579,400
Better Capital City	555,000	855,000	855,000	555,000	555,000
Other-Grants & Community Projects	6,467,500	10,191,300	9,829,200	4,390,900	3,355,600
<b>Total Expenditures</b>	<b>7,551,100</b>	<b>11,808,800</b>	<b>11,351,100</b>	<b>5,743,300</b>	<b>4,788,800</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	73,300	700	700	700	28,000
Support from:					
Sales Tax	578,500	440,500	440,500	440,500	440,500
Hotel Tax	960,000	360,000	360,000	885,000	555,600
Tobacco Excise Tax	1,731,900	1,386,900	1,386,900	1,386,900	1,386,900
Marine Passenger Fees	1,201,500	-	-	958,200	-
Affordable Housing	400,000	-	-	-	-
General Fund	2,605,900	9,620,700	9,163,000	2,072,000	2,377,800
<b>Total Funding Sources</b>	<b>\$7,551,100</b>	<b>11,808,800</b>	<b>11,351,100</b>	<b>5,743,300</b>	<b>4,788,800</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 in Fund Balances" schedule.

## BUDGET HIGHLIGHT

The Mayor and Assembly FY22 Revised Budget shows a decrease from the FY22 Approved Budget of \$954,500 (16.6%).

### The significant budgetary changes include:

#### FY22 Revised Budget

- Commodities and services increased \$69,800 (13.7%) primarily due to increases in audit fees, travel, and expenses related to live streaming Assembly public meetings.
- Grants and Community Projects decreased \$1,035,300 (23.6%) due to significant reductions to available funding from hotel taxes and marine passenger fees that have historically provided grant support to private docks and tourism services and promotion. This decrease was caused by the effects of the COVID-19 pandemic on the economy, specifically to the 2021 cruise ship and tourism season.

# MAYOR AND ASSEMBLY

## COMPARATIVES BY CATEGORY

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>Operations:</b>					
Personnel Services	\$ 199,700	254,200	200,000	287,800	298,800
Commodities and Services	328,900	353,300	316,900	354,600	409,400
<b>Totals</b>	<b>528,600</b>	<b>607,500</b>	<b>516,900</b>	<b>642,400</b>	<b>708,200</b>
<b>Assembly Grants:</b>					
Arts and Humanities Council	167,500	167,500	167,500	167,500	167,500
Social Service Grants	898,900	853,900	853,900	853,900	853,900
Juneau Youth Services	39,600	39,600	39,600	39,600	39,600
Juneau Alliance for Mental Health, Inc.	410,400	410,400	410,400	410,400	410,400
Juneau Festival Committee	40,000	31,300	31,300	31,300	20,000
Douglas Fourth of July	3,500	3,500	-	3,500	3,500
Sealaska Heritage - Celebration	20,000	-	-	20,000	-
Juneau Economic Development Council	3,573,000	325,000	325,000	325,000	325,000
Juneau Small Business Development Center	28,500	28,500	28,500	28,500	28,500
Parents for a Safe Graduation	3,000	3,000	3,000	3,000	3,000
AEYC-HEARTS Program	180,400	180,000	180,000	180,000	180,000
Housing First	1,105,100	-	-	-	-
Franklin Dock Enterprises, LLC	359,900	35,100	-	120,000	35,100
Alaska Juneau (AJ) Dock, LLC	145,000	107,800	-	139,600	107,800
Travel Juneau (JCVB)	1,169,300	814,400	625,000	1,396,600	730,000
Juneau Community Foundation	150,000	-	-	-	-
UAS Teacher Excellence	138,000	-	-	-	-
Better Capital City	555,000	855,000	855,000	555,000	555,000
Tourism Best Management Practices (TBMP)	15,000	-	-	20,000	15,000
Downtown Business Association	113,700	101,300	75,000	142,000	26,300
Whalesense	-	-	-	100,000	-
Southeast Conference - Future of AMHS	20,000	-	-	-	-
KinderReady - Outside the Cap	300,000	-	-	-	-
Juneau Commission on Aging	23,800	10,000	10,000	10,000	10,000
AWARE	22,600	-	-	-	-
Heat Smart	147,000	30,000	30,000	-	-
Senior Housing	250,000	1,750,000	1,750,000	-	-
Childcare	-	400,000	400,000	400,000	400,000
The Glory Hall	-	2,300,000	2,300,000	-	-
United Human Services of SE Alaska	-	1,100,000	1,100,000	-	-
Sealaska Heritage - Arts Campus	-	1,500,000	1,500,000	-	-
<b>Totals</b>	<b>9,879,200</b>	<b>11,046,300</b>	<b>10,684,200</b>	<b>4,945,900</b>	<b>3,910,600</b>
<b>Special Contracts:</b>					
Lobbyist	139,200	140,000	140,000	140,000	140,000
Hearing Officers	4,200	15,000	10,000	15,000	30,000
<b>Totals</b>	<b>143,400</b>	<b>155,000</b>	<b>150,000</b>	<b>155,000</b>	<b>170,000</b>
<b>Total Expenditures</b>	<b>\$ 10,551,200</b>	<b>11,808,800</b>	<b>11,351,100</b>	<b>5,743,300</b>	<b>4,788,800</b>

# CITY MANAGER

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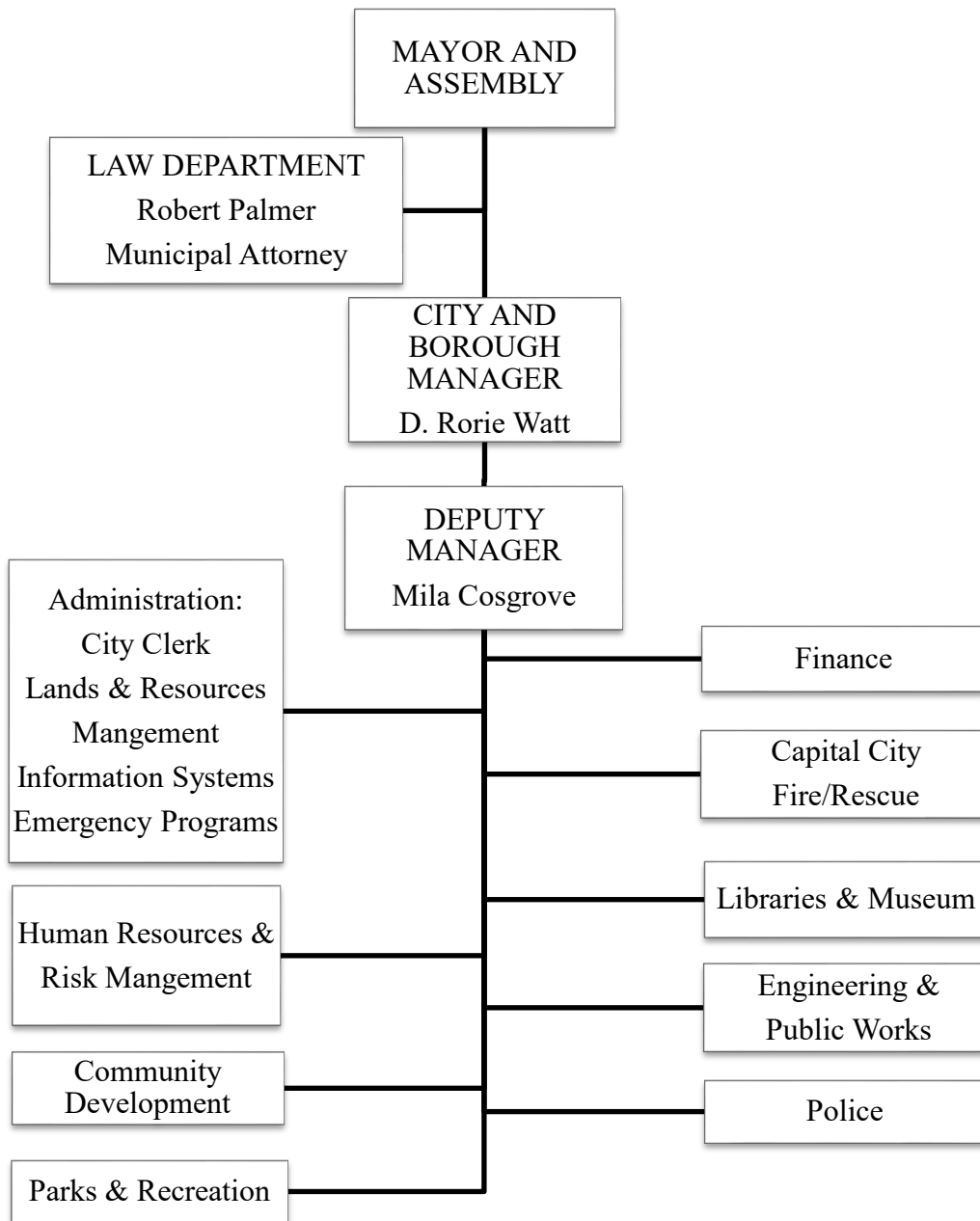
## MISSION STATEMENT

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.

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**FY22 REVISED BUDGET**                      **\$ 2,986,500**

## FUNCTIONAL ORGANIZATION CHART



# CITY MANAGER

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,463,700	\$ 1,604,700	\$ 1,502,600	\$ 1,635,300	\$ 1,615,000
Commodities and Services	745,600	1,620,400	1,558,500	1,310,800	1,341,500
Voter Information	7,200	10,000	8,900	10,000	10,000
Contingency	13,700	20,000	20,000	20,000	20,000
Capital Outlay	9,900	110,700	110,700	-	-
<b>Total Expenditures</b>	<b>2,240,100</b>	<b>3,365,800</b>	<b>3,200,700</b>	<b>2,976,100</b>	<b>2,986,500</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	216,200	378,700	378,700	378,700	394,700
Charges for services	-	500	-	500	-
State Grant	451,400	991,500	980,500	991,500	881,500
Other Revenues	50,000	50,000	50,000	-	-
Support from:					
Marine Passenger Fees	52,000	64,100	64,100	72,100	86,800
Pandemic Response	157,300	-	-	-	-
General Fund	1,313,200	1,881,000	1,727,400	1,533,300	1,623,500
<b>Total Funding Sources</b>	<b>\$ 2,240,100</b>	<b>3,365,800</b>	<b>3,200,700</b>	<b>2,976,100</b>	<b>2,986,500</b>
<b>STAFFING</b>	<b>10.50</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>

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

## BUDGET HIGHLIGHTS

The Manager's Office FY22 Revised Budget shows an increase from the FY22 Approved Budget of \$10,400 (0.3%).

### The significant budgetary changes include:

#### FY22 Revised Budget

- Personnel services decreased \$20,300 (1.2%) primarily due to the Executive Assistant position transitioning to a part-time limited position.
- Commodities and services increased \$30,700 (2.3%) primarily due the addition of the Systemic Racism Committee.



# CITY CLERK

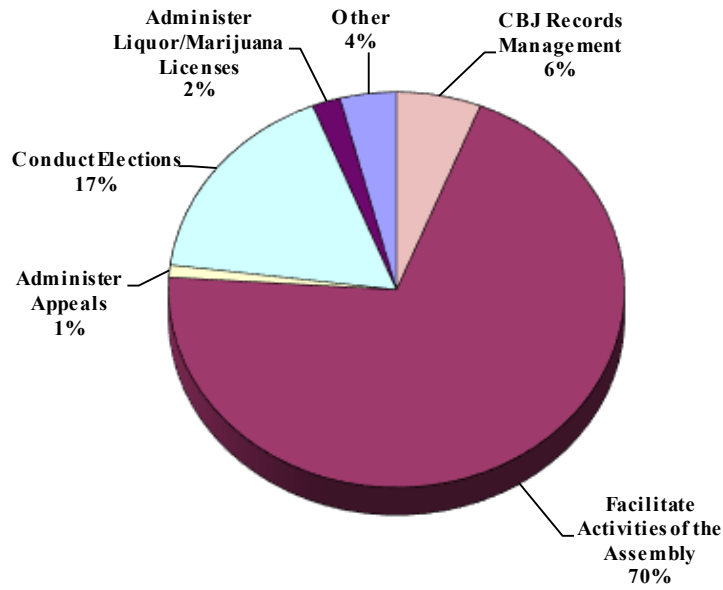
## MISSION STATEMENT

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

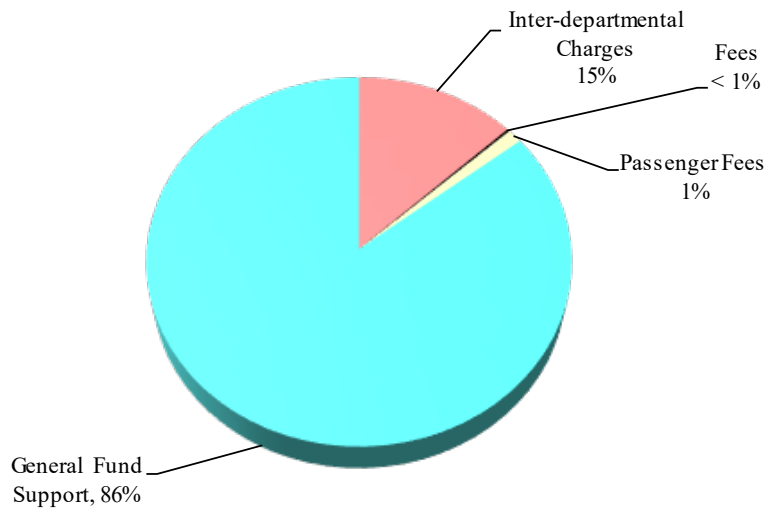
## FY22 REVISED BUDGET

\$ 468,400

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# CITY CLERK

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 298,400	312,100	300,000	328,100	333,600
Commodities and Services	61,900	88,400	93,300	105,200	134,800
Capital Outlay	-	93,600	93,600	-	-
<b>Total Expenditures</b>	<b>360,300</b>	<b>494,100</b>	<b>486,900</b>	<b>433,300</b>	<b>468,400</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	137,300	64,600	64,600	64,600	85,300
Licenses, Permits and Fees	1,000	1,000	1,000	1,000	1,000
Other Income	-	-	1,300	-	-
Support from:					
Marine Passenger Fees	-	6,000	6,000	6,000	2,500
Pandemic Response	25,500	-	-	-	-
Support from General Fund	196,500	422,500	414,000	361,700	379,600
<b>Total Funding Sources</b>	<b>\$ 360,300</b>	<b>494,100</b>	<b>486,900</b>	<b>433,300</b>	<b>468,400</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 HIGHLIGHTS

The City Clerk's FY22 Revised Budget shows an increase from the FY22 Approved Budget of \$35,100 (8.1%).

### The significant budgetary changes include:

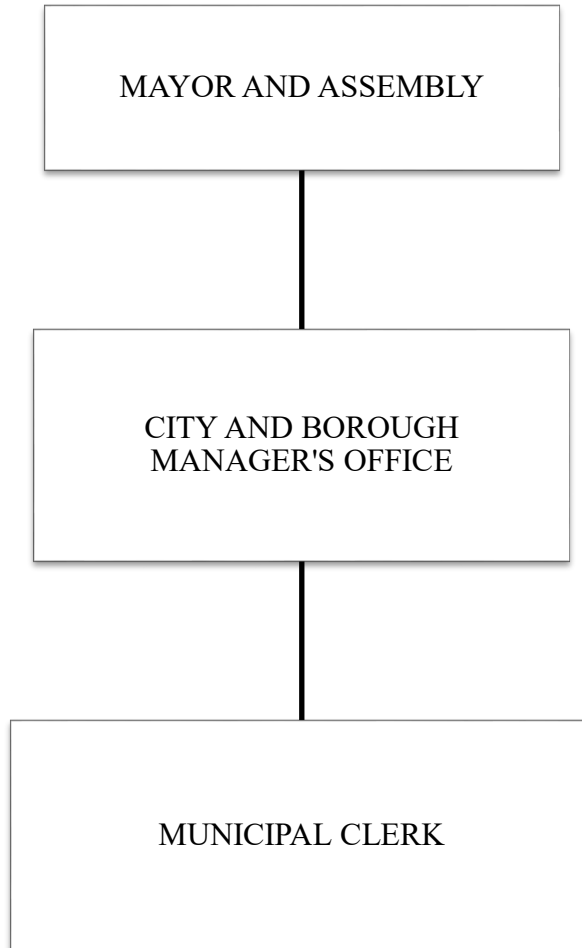
#### FY22 Revised Budget

- Commodities and services increased \$29,600 (28.1%) primarily due to increases in advertising for public notice requirements and contractual services.

# 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 requirement 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

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## MISSION STATEMENT

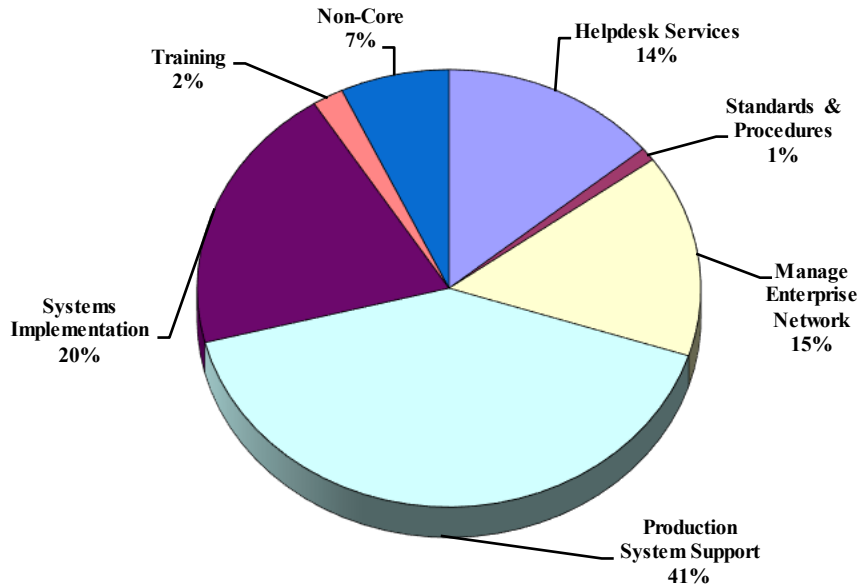
The mission of the Management Information Systems Division is to provide optimal technology services for the City and Borough of Juneau.

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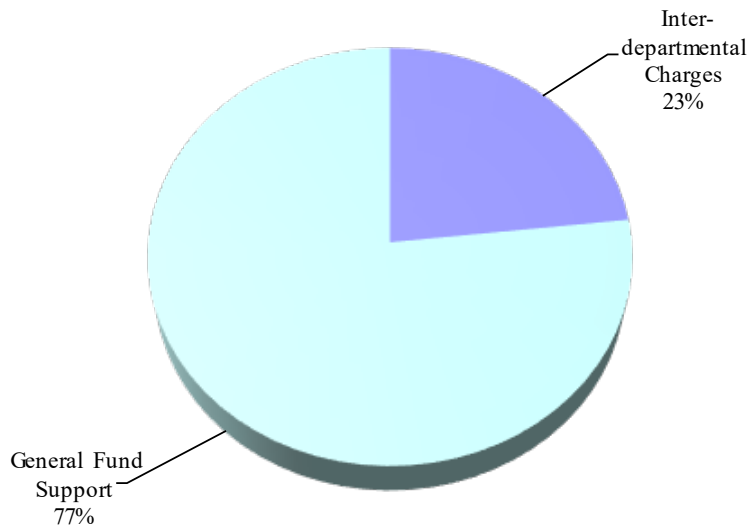
**FY22 REVISED BUDGET**

**\$ 3,032,500**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# MANAGEMENT INFORMATION SYSTEMS

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## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,892,100	2,012,800	1,905,300	2,069,300	1,929,600
Commodities and Services	868,300	1,051,200	1,071,900	1,034,900	1,057,900
Capital Outlay	19,300	51,000	51,000	45,000	45,000
<b>Total Expenditures</b>	<b>2,779,700</b>	<b>3,115,000</b>	<b>3,028,200</b>	<b>3,149,200</b>	<b>3,032,500</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	645,900	719,900	719,900	719,900	800,400
Support from:					
Pandemic Response	9,400	-	-	-	-
General Fund	2,124,400	2,395,100	2,308,300	2,429,300	2,232,100
<b>Total Funding Sources</b>	<b>\$ 2,779,700</b>	<b>3,115,000</b>	<b>3,028,200</b>	<b>3,149,200</b>	<b>3,032,500</b>
<b>STAFFING</b>	<b>15.66</b>	<b>15.66</b>	<b>16.66</b>	<b>15.66</b>	<b>15.66</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.

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## BUDGET HIGHLIGHT

The Management Information System FY22 Revised Budget shows a decrease from the FY22 Approved Budget of \$116,700 (3.7%).

### The significant budgetary changes include:

#### FY22 Revised Budget

- Personnel services decreased \$139,700 (6.8%) due to multiple retirements and hiring new staff at lower pay rates.
- Commodities and services increased \$23,000 (2.2%) primarily due to increases in fleet contributions and data lines.

# COMMUNITY DEVELOPMENT

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## MISSION STATEMENT

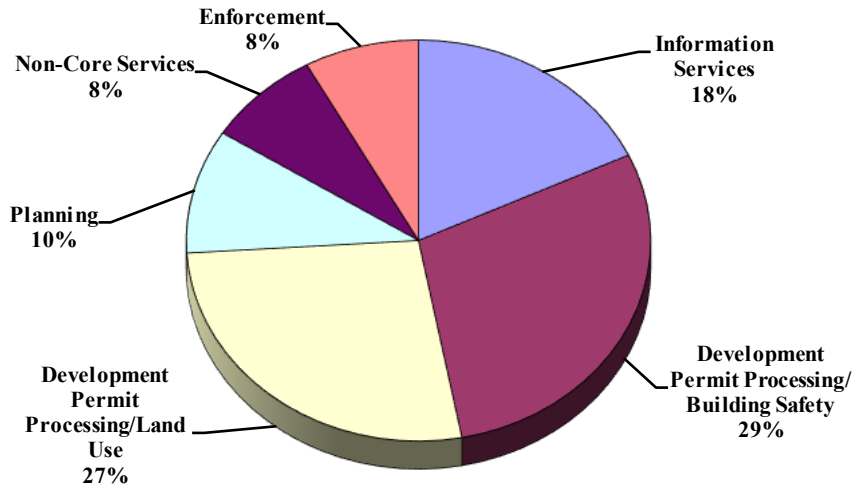
Guide the development of a safe, attractive and efficient community consistent with the public interest.

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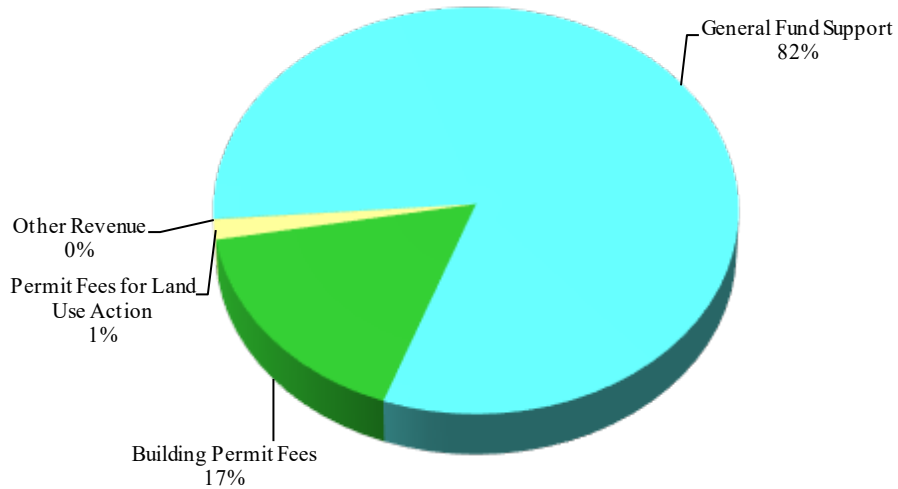
## FY22 REVISED BUDGET

**\$3,113,600**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# COMMUNITY DEVELOPMENT

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 2,653,800	2,505,800	2,505,600	2,857,300	2,685,000
Commodities and Services	529,100	450,600	417,600	403,400	428,600
<b>Total Expenditures</b>	<b>3,182,900</b>	<b>2,956,400</b>	<b>2,923,200</b>	<b>3,260,700</b>	<b>3,113,600</b>
<b>FUNDING SOURCES:</b>					
Building Permit Fees	510,300	480,000	480,000	544,700	544,700
Permit Fees for Land Use Action	58,400	46,000	46,000	62,500	62,500
Federal Grants	140,900	-	-	-	-
Other Revenue	15,600	1,000	600	1,000	1,000
Support from:					
Pandemic Response	38,200	-	-	-	-
General Fund	2,419,500	2,429,400	2,396,600	2,652,500	2,505,400
<b>Total Funding Sources</b>	<b>\$3,182,900</b>	<b>2,956,400</b>	<b>2,923,200</b>	<b>3,260,700</b>	<b>3,113,600</b>
<b>STAFFING</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>23.00</b>	<b>23.00</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 FY22 Revised Budget shows a decrease from the FY22 Approved Budget of \$147,100 (4.5%).

### The significant budgetary changes include:

#### FY22 Revised Budget

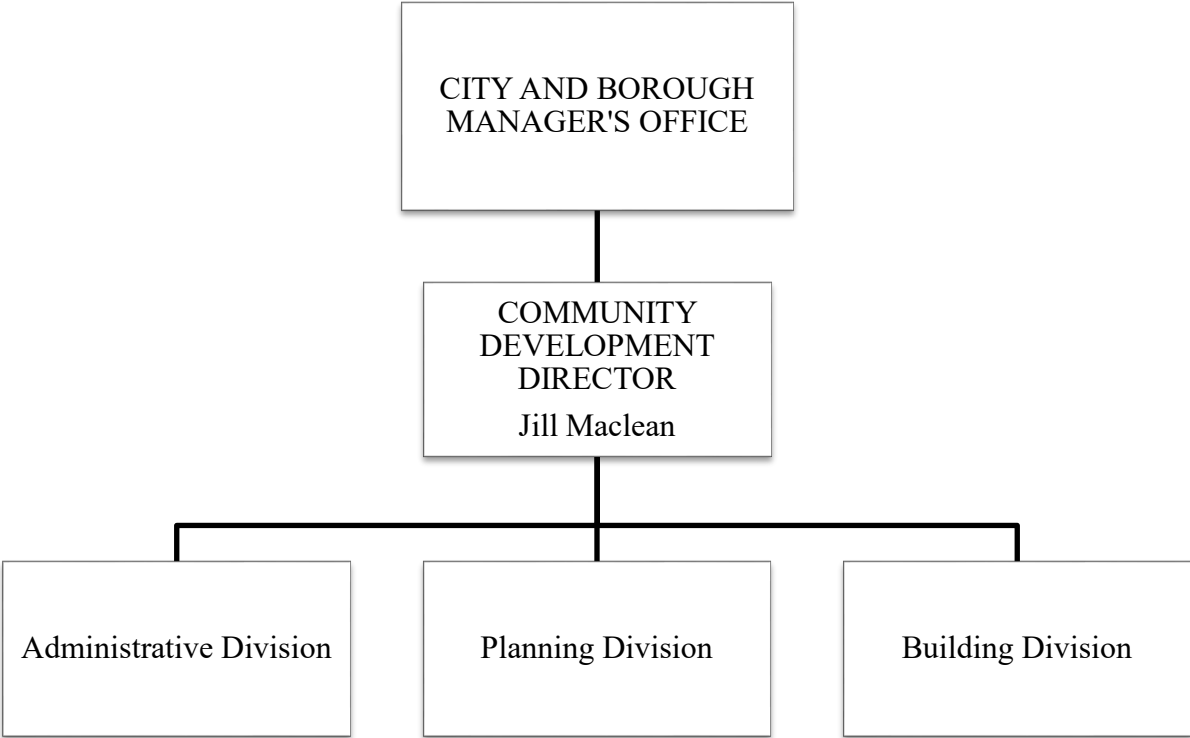
- Personnel services decreased \$172,300 (6.0%) primarily due to the elimination of the Plan Reviewer position.
- Commodities and services increased \$25,200 (6.2%) primarily due to the shift of plan review work from internal to contractual.



# COMMUNITY DEVELOPMENT

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# EAGLECREST

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## MISSION STATEMENT

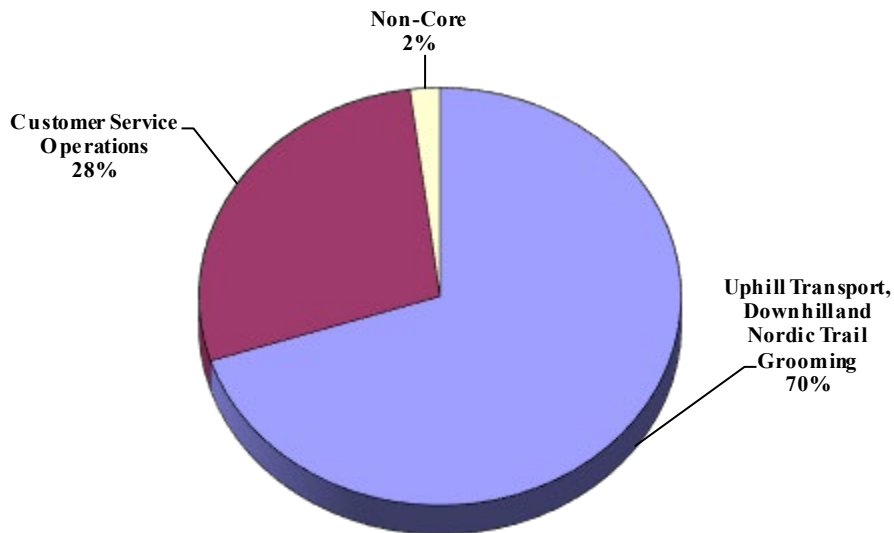
Eaglecrest Ski Area is a community owned winter recreation area and year-round destination for outdoor recreation and education, providing a wide range of affordable winter and summer outdoor recreational activities.

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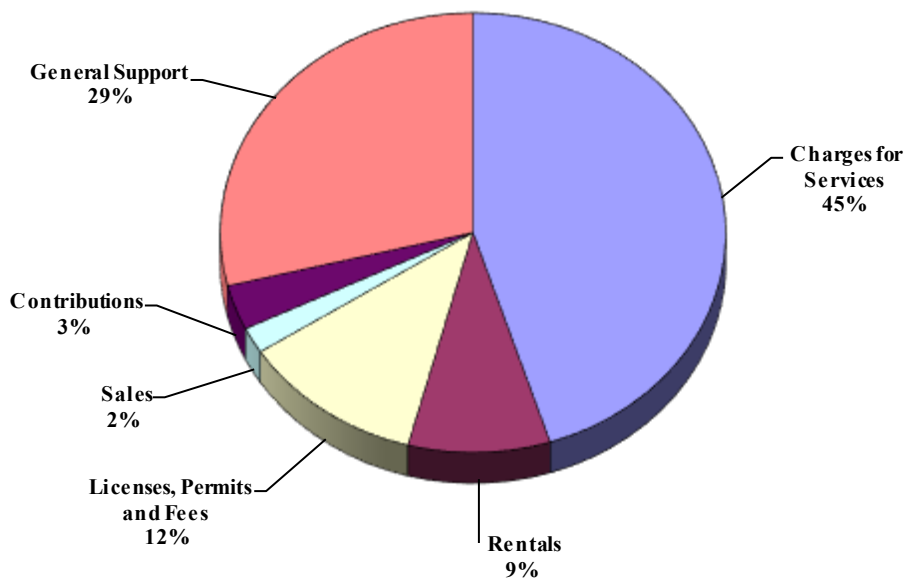
## FY22 REVISED BUDGET

**\$ 2,864,000**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# EAGLECREST

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,431,400	2,196,400	1,755,500	1,759,200	1,560,200
Commodities and Services	1,062,400	1,411,800	1,370,300	1,328,200	1,303,800
<b>Total Expenditures</b>	<b>2,493,800</b>	<b>3,608,200</b>	<b>3,125,800</b>	<b>3,087,400</b>	<b>2,864,000</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	1,131,700	1,364,500	1,304,000	1,364,500	1,297,500
Rentals	171,500	275,000	205,000	275,000	263,000
Licenses, Permits and Fees	201,600	355,400	138,000	355,400	280,400
Sales	50,600	58,000	40,000	58,000	58,000
Contributions	100,300	100,000	100,000	100,000	100,000
Support from:					
Pandemic Response Fund	305,400	73,100	73,100	-	-
Roaded Service Area	25,000	50,000	50,000	50,000	50,000
General Fund	700,000	985,500	985,500	825,000	825,000
<b>Total Funding Sources</b>	<b>\$ 2,686,100</b>	<b>3,261,500</b>	<b>2,895,600</b>	<b>3,027,900</b>	<b>2,873,900</b>
<b>FUND BALANCE:</b>					
Beginning Restricted Fund Balance	(153,300)	39,000	39,000	(191,200)	(191,200)
Increase (Decrease) in Fund Balance	192,300	(346,700)	(230,200)	(59,500)	9,900
Ending Restricted Fund Balance	<b>\$ 39,000</b>	<b>(307,700)</b>	<b>(191,200)</b>	<b>(250,700)</b>	<b>(181,300)</b>
<b>STAFFING</b>	<b>35.60</b>	<b>35.60</b>	<b>35.60</b>	<b>35.60</b>	<b>33.40</b>

## BUDGET HIGHLIGHT

The Eaglecrest FY22 Revised Budget shows a decrease over the FY22 Approved Budget of \$223,400 (7.2%).

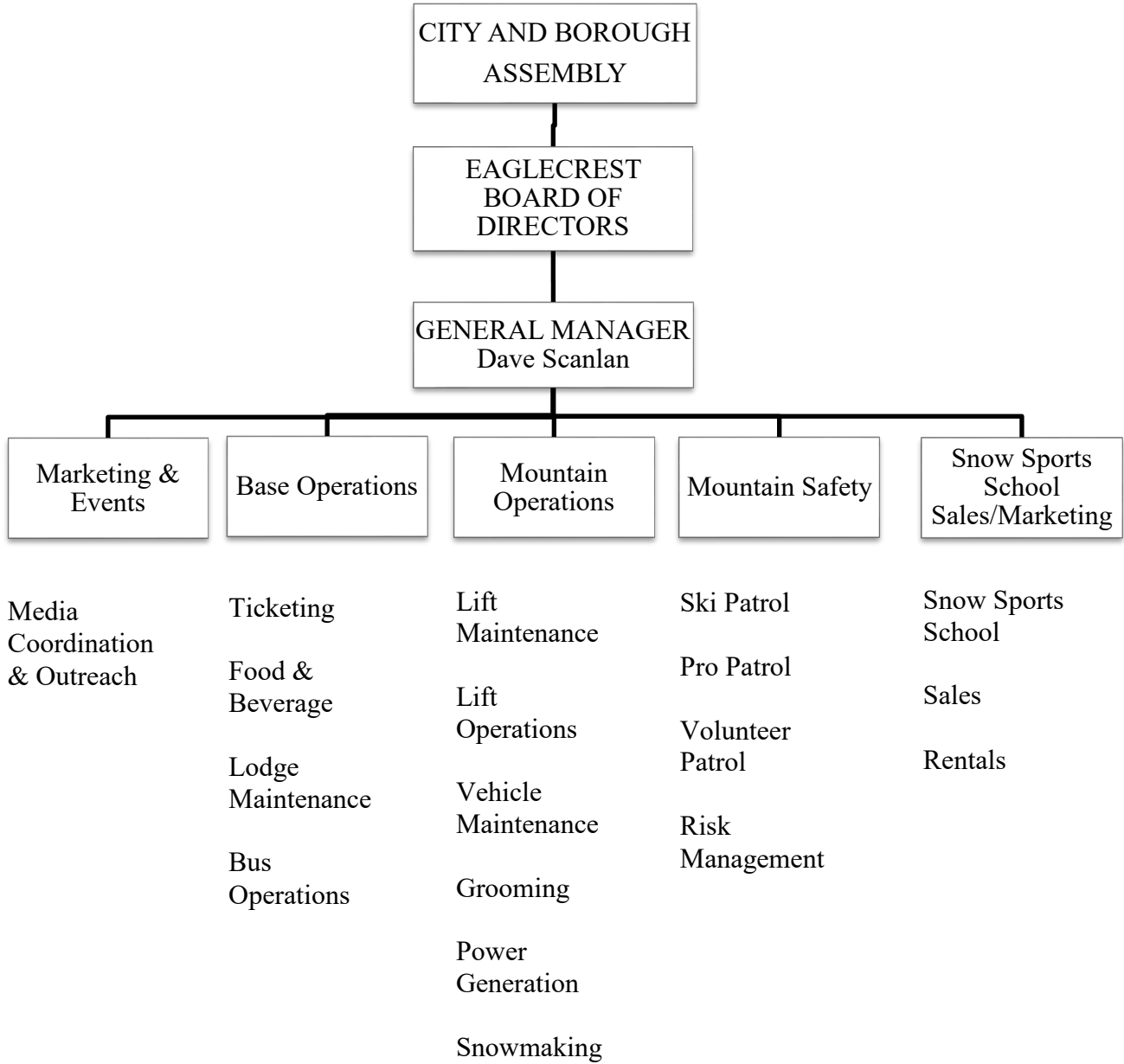
### The significant budgetary changes include:

#### FY22 Revised Budget

- Personnel services decreased \$199,000 (11.3%) due to the elimination of Dimond Park Field House positions, as Eaglecrest's management of the facility ended in FY21, and changes to the calculation methodology for personnel costs, resulting in more accurate accounting of benefits for limited employees.
- Commodities and services decreased \$24,400 (1.8%) primarily due to decreases in anticipated travel and reductions in the Full Cost Allocation.

# EAGLECREST

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# EDUCATION

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## MISSION STATEMENT

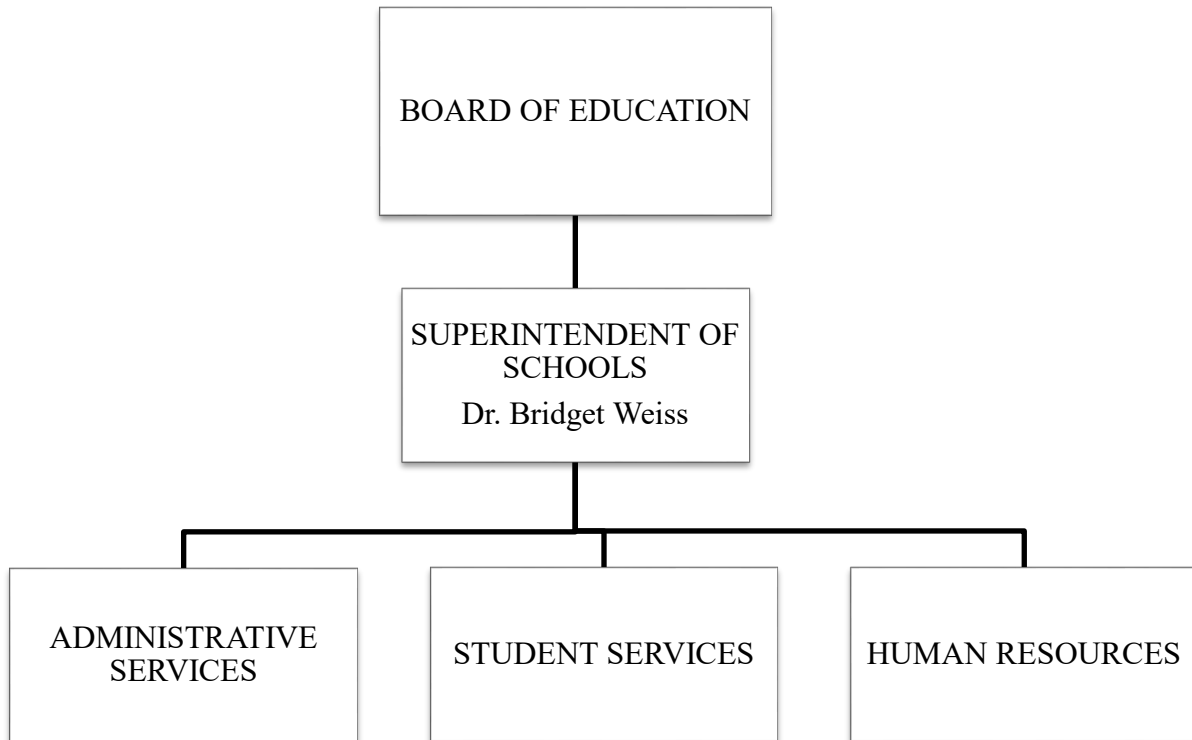
In Juneau we are all partners in providing each student with the skills, knowledge and attitudes to be a contributing citizen in a changing world.

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**FY22 REVISED BUDGET**

**\$ 92,396,600**

## FUNCTIONAL ORGANIZATION CHART



# EDUCATION

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
<b>Education - Operating</b>					
Personnel Services	\$ 65,420,200	63,613,300	64,585,300	64,196,000	64,950,800
Commodities and Services	7,795,900	7,812,000	7,340,400	6,200,000	6,821,600
Capital Outlay	21,600	-	-	-	-
Education Interfund Transfers	256,500	-	-	-	-
<b>Totals</b>	<b>73,494,200</b>	<b>71,425,300</b>	<b>71,925,700</b>	<b>70,396,000</b>	<b>71,772,400</b>
<b>Education - Other</b>					
Personnel Services	7,592,900	6,718,900	6,552,500	6,279,600	9,391,500
Student Activity Fundraising	1,507,900	2,100,000	348,900	2,100,000	1,650,000
Commodities and Services	6,872,400	11,298,900	9,842,800	8,199,000	9,582,700
Capital Outlay	83,000	15,000	15,000	15,000	-
<b>Totals</b>	<b>16,056,200</b>	<b>20,132,800</b>	<b>16,759,200</b>	<b>16,593,600</b>	<b>20,624,200</b>
<b>Total Expenditures</b>	<b>89,550,400</b>	<b>91,558,100</b>	<b>88,684,900</b>	<b>86,989,600</b>	<b>92,396,600</b>
<b>FUNDING SOURCES:</b>					
<b>Education - Operating</b>					
State Foundation Funding	37,676,000	37,182,000	37,181,900	37,000,000	35,562,300
State Contribution for PERS/TRS	6,337,200	5,400,000	6,886,000	5,400,000	6,918,800
State	1,183,700	-	-	-	-
Federal	129,900	200,000	200,000	200,000	200,000
Other	921,700	527,000	527,000	527,000	526,700
Support From					
General Governmental Funds	26,777,300	26,898,700	26,898,700	26,900,000	27,264,600
<b>Total Operating</b>	<b>73,025,800</b>	<b>70,207,700</b>	<b>71,693,600</b>	<b>70,027,000</b>	<b>70,472,400</b>



# EDUCATION

## COMPARATIVES, CONTINUED

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>Education - Other</b>					
State	3,480,700	3,524,000	2,945,000	3,500,000	3,218,000
Federal	5,913,000	6,225,000	6,365,200	5,300,000	9,607,700
User Fees	1,515,600	2,500,000	676,800	2,500,000	2,002,000
Other	1,845,000	1,350,000	1,350,000	1,350,000	1,907,000
Student Activity Fundraising	1,956,900	2,100,000	591,200	2,100,000	1,650,000
Education Interfund Transfers	256,500	-	-	-	-
Support From					
Pandemic Response Fund	-	2,590,200	2,590,200	-	-
General Governmental Funds	1,676,500	2,055,100	2,055,100	2,055,100	2,071,500
<b>Total Other</b>	<b>\$ 16,644,200</b>	<b>20,344,300</b>	<b>16,573,500</b>	<b>16,805,100</b>	<b>20,456,200</b>
<b>Total Funding Sources</b>	<b>89,670,000</b>	<b>90,552,000</b>	<b>88,267,100</b>	<b>86,832,100</b>	<b>90,928,600</b>
<b>FUND BALANCE:</b>					
Beginning of Period Reserved Balanc	814,800	754,400	754,400	754,400	754,400
Increase (Decrease) in Reserve	(60,400)	-	-	-	-
<b>End of Period Reserve</b>	<b>754,400</b>	<b>754,400</b>	<b>754,400</b>	<b>754,400</b>	<b>754,400</b>
<b>Education - Operating</b>					
Beginning of Period	4,824,600	4,356,200	4,356,200	4,124,100	4,124,100
Increase (Decrease) in Fund Balance	(468,400)	(1,217,600)	(232,100)	(369,000)	(1,300,000)
<b>End of Period Fund Balance</b>	<b>4,356,200</b>	<b>3,138,600</b>	<b>4,124,100</b>	<b>3,755,100</b>	<b>2,824,100</b>
<b>Education - Other</b>					
Beginning of Period	1,101,800	1,689,800	1,689,800	1,504,100	1,504,100
Increase (Decrease) in Fund Balance	588,000	211,500	(185,700)	211,500	(168,000)
<b>End of Period Fund Balance</b>	<b>\$ 1,689,800</b>	<b>1,901,300</b>	<b>1,504,100</b>	<b>1,715,600</b>	<b>1,336,100</b>
<b>STAFFING</b>	<b>682.98</b>	<b>676.73</b>	<b>676.73</b>	<b>676.73</b>	<b>670.70</b>

## 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

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## MISSION STATEMENT

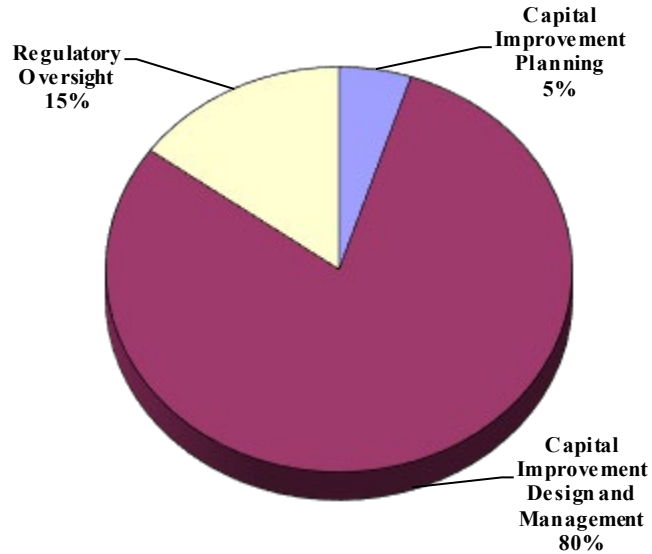
To help CBJ make capital improvements in an expeditious, cost effective manner.

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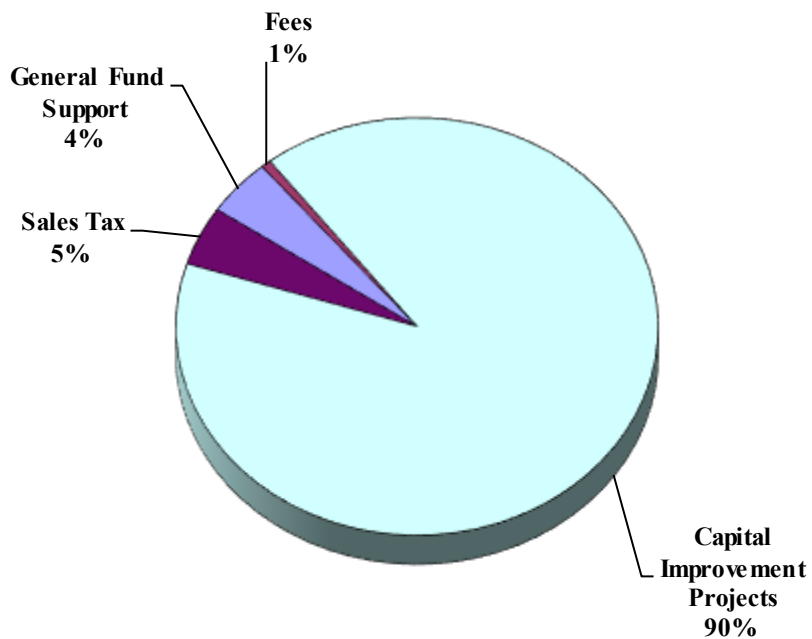
## FY22 REVISED BUDGET

**\$ 3,088,900**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# ENGINEERING

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 741,700	2,330,500	770,800	2,696,900	2,749,200
Commodities & Services	241,800	337,000	317,400	349,200	339,700
Capital Outlay	-	-	125,200	-	-
<b>Total Expenditures</b>	<b>983,500</b>	<b>2,667,500</b>	<b>1,213,400</b>	<b>3,046,100</b>	<b>3,088,900</b>
<b>FUNDING SOURCES:</b>					
Licenses, Permits and Fees	9,600	20,000	23,000	20,000	20,000
Interdepartmental Charges -					
General Engineering	3,000	-	-	-	-
Support From:					
Sales Tax Fund	140,000	140,000	140,000	140,000	140,000
Pandemic Response	3,600	-	-	-	-
Capital Improvement Projects	776,900	2,386,700	715,000	2,751,000	2,793,000
General Fund	50,400	120,800	335,400	135,100	135,900
<b>Total Funding Sources</b>	<b>\$ 983,500</b>	<b>2,667,500</b>	<b>1,213,400</b>	<b>3,046,100</b>	<b>3,088,900</b>
<b>STAFFING</b>	<b>18.45</b>	<b>18.60</b>	<b>18.60</b>	<b>18.60</b>	<b>18.60</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 Engineering Department is a component of the General Fund and Capital Improvement Projects. General Engineering is a component of the General Fund. CIP Engineering is a component of the Capital Improvement Projects Fund. Beginning in the FY21/22 budget cycle, Water and Wastewater Extensions are presented as part of Special Assessment Funds rather than as components of the Engineering Department.

## BUDGET HIGHLIGHT

The Engineering FY22 Revised Budget shows an increase over the FY22 Approved Budget of \$42,800 (1.4%).

### The significant budgetary changes include:

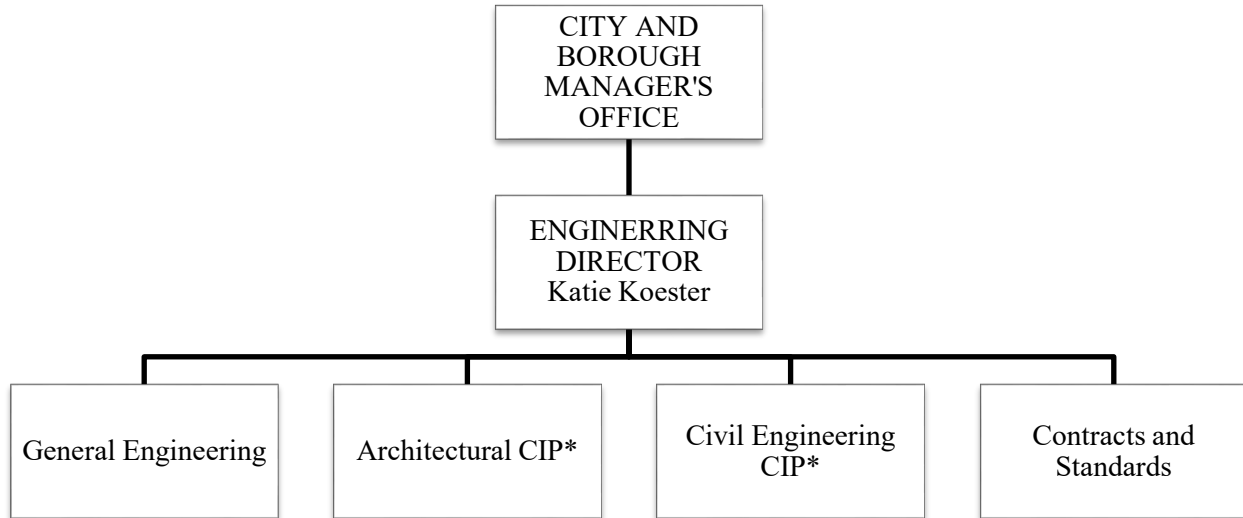
#### FY22 Revised Budget

- Personnel services increased from the FY22 Approved Budget by \$52,300 (1.9%) primarily due to longevity merit increases and negotiated wage rate increases.
- Commodities and services decreased \$9,500 (2.7%) primarily due to reduced travel and training costs due to online training opportunities.

# 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 <https://juneau.org/engineering-public-works/cip>

# NOTES

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# FINANCE

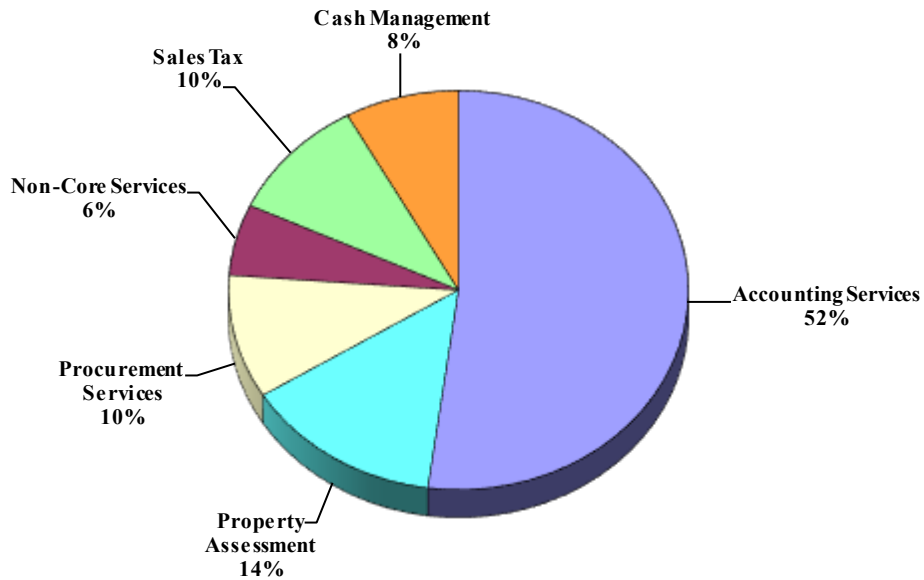
## MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

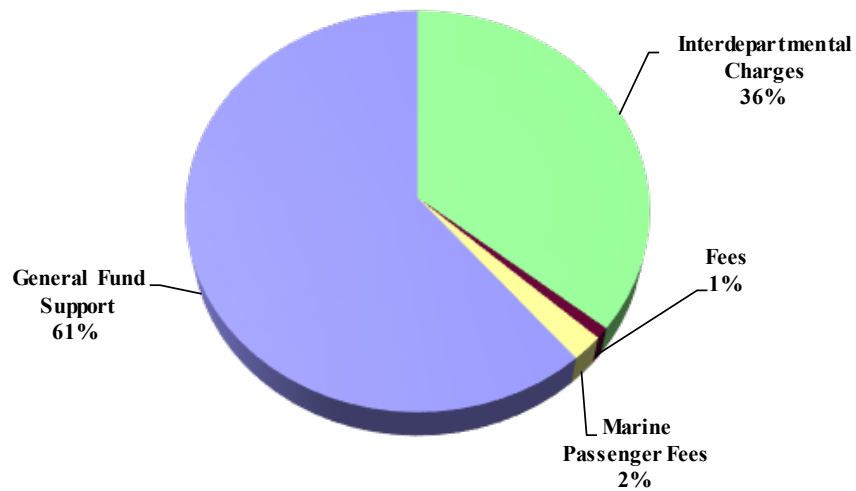
## FY22 REVISED BUDGET

**\$ 5,994,100**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# FINANCE

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 4,953,100	4,868,900	4,918,600	5,230,600	5,126,700
Commodities and Services	693,900	823,800	746,400	804,700	867,400
Capital Outlay	-	5,000	-	5,000	-
<b>Total Expenditures</b>	<b>5,647,000</b>	<b>5,697,700</b>	<b>5,665,000</b>	<b>6,040,300</b>	<b>5,994,100</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	2,181,300	2,155,600	2,160,800	2,267,300	2,144,700
Fees	46,800	53,500	53,500	53,500	53,500
Support from:					
Marine Passenger Fees	50,000	89,200	89,200	89,200	126,600
Pandemic Response	38,300	-	-	-	-
General Fund	3,330,600	3,399,400	3,361,500	3,630,300	3,669,300
<b>Total Funding Sources</b>	<b>\$ 5,647,000</b>	<b>5,697,700</b>	<b>5,665,000</b>	<b>6,040,300</b>	<b>5,994,100</b>
<b>STAFFING</b>	<b>45.00</b>	<b>45.00</b>	<b>45.00</b>	<b>45.00</b>	<b>44.10</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 FY22 Revised Budget shows a decrease over the FY22 Approved Budget of \$46,200 (0.8%).

### The significant budgetary changes include:

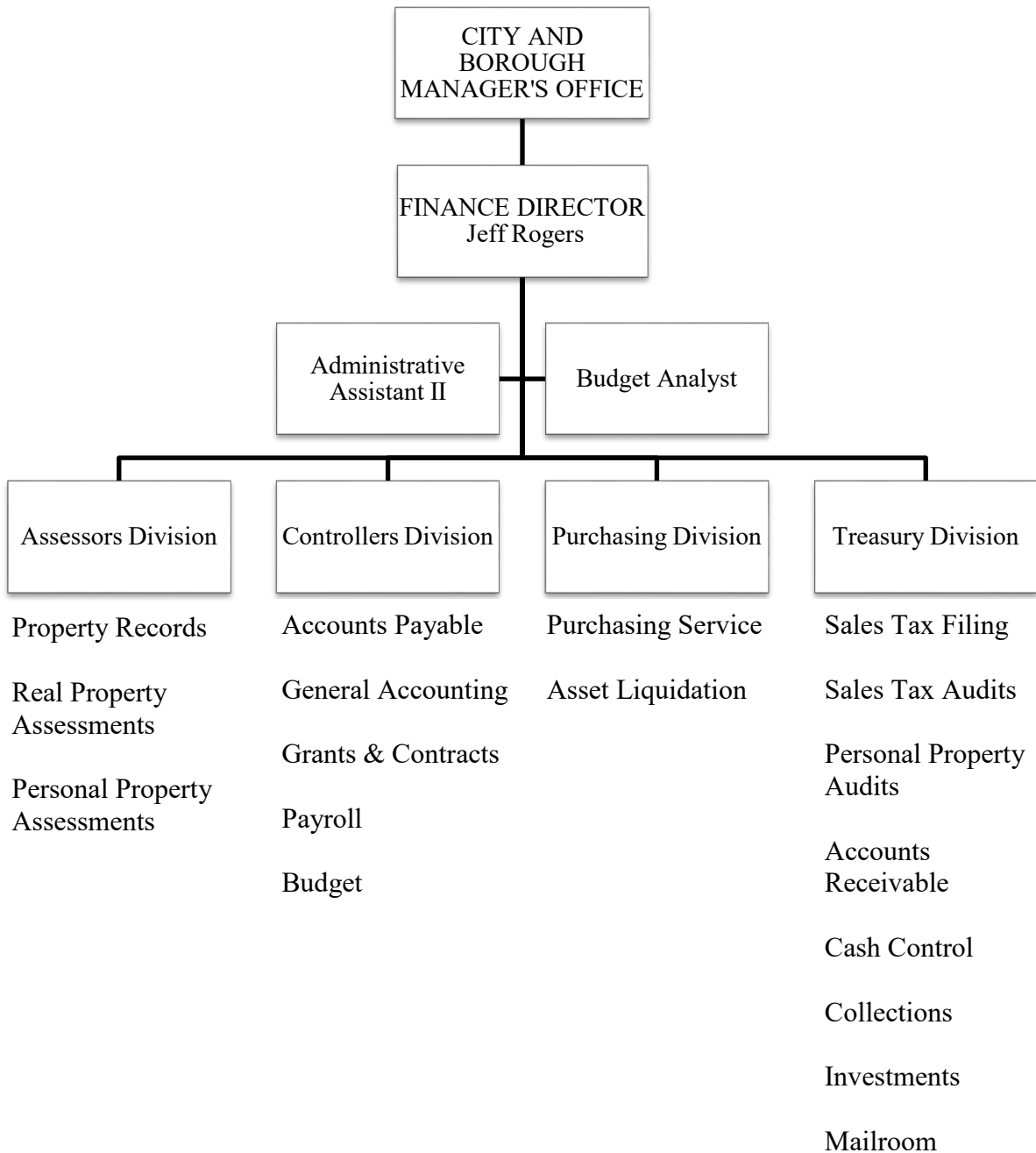
#### FY22 Revised Budget

- Personnel services decreased \$103,900 (2.0%) due to the elimination of a Sales Tax Accounting Technician position.
- Commodities and services increased \$62,700 (7.8%) primarily due to increases in contractual services for budget simulation and lease software.
- Capital Outlay decreased \$5,000 (100.0%).



# FINANCE

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# FIRE AND EMERGENCY MEDICAL SERVICES

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## MISSION STATEMENT

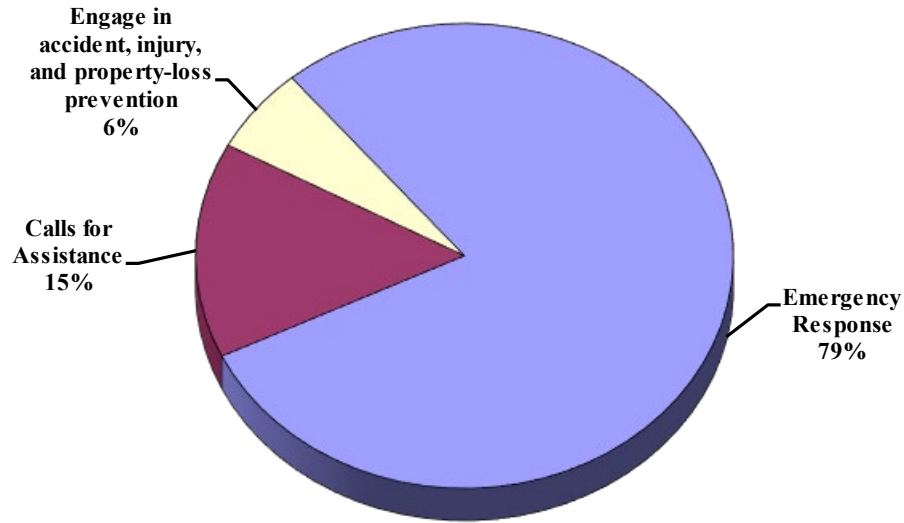
To serve and protect our community from life and property threatening emergencies.

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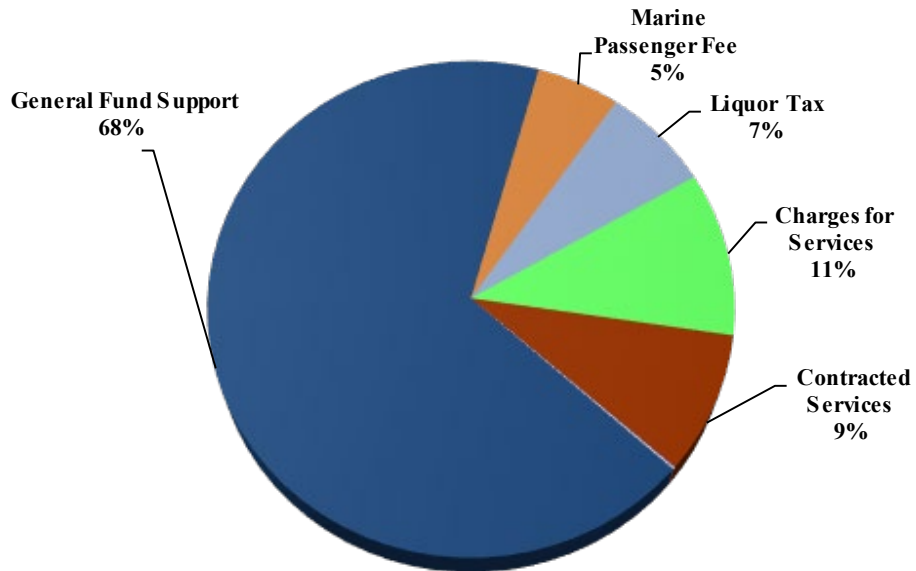
**FY22 REVISED BUDGET**

**\$ 11,429,900**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.

# FIRE AND EMERGENCY MEDICAL SERVICES

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 7,631,800	8,674,500	8,120,600	8,005,000	7,555,800
Commodities and Services	2,456,400	3,071,700	3,117,500	3,122,900	3,109,800
CARES program:					
Personnel Services	596,000	662,500	616,900	693,000	666,200
Commodities and Services	183,600	175,400	178,100	92,100	98,100
<b>Total Expenditures</b>	<b>10,867,800</b>	<b>12,584,100</b>	<b>12,033,100</b>	<b>11,913,000</b>	<b>11,429,900</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	1,469,200	1,363,400	1,195,300	1,363,400	1,225,000
Contracted Services	959,100	1,037,800	1,037,800	1,080,200	1,042,000
Donations	1,500	-	-	-	-
State Grants and Reimbursements	151,100	1,570,700	1,153,700	417,000	10,000
Federal Grants	79,900	154,200	154,200	-	6,400
Other Revenue	-	-	5,000	-	-
Support from:					
Pandemic Response Fund	2,329,300	4,186,600	4,186,600	-	-
Marine Passenger Fee	341,600	805,200	805,200	805,200	610,300
Liquor Tax	800,000	800,000	800,000	800,000	800,000
General Governmental	4,736,100	2,666,200	2,695,300	7,447,200	7,736,200
<b>Total Funding Sources</b>	<b>\$ 10,867,800</b>	<b>12,584,100</b>	<b>12,033,100</b>	<b>11,913,000</b>	<b>11,429,900</b>
<b>STAFFING</b>	<b>60.30</b>	<b>60.30</b>	<b>60.30</b>	<b>60.30</b>	<b>60.30</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 Department is a component of the Fire Service Area and General Fund. See the Fire Service Area and General Fund fund balances in the "Fire Service Area Summary" and "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHT

The Fire and Emergency Medical Services FY22 Revised Budget shows a decrease from the FY22 Approved Budget of \$483,100 (4.1%).

### The significant budgetary changes include:

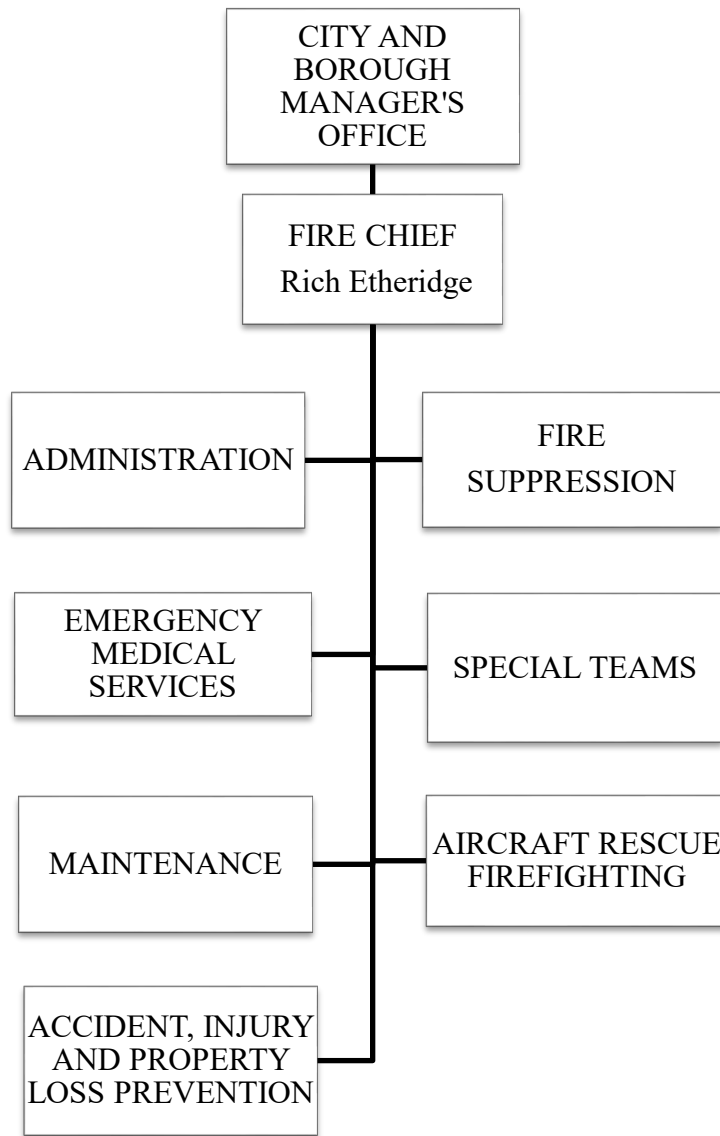
#### FY22 Revised Budget

- Personnel services decreased \$476,000 (5.5%) primarily due to COVID-19 screening at the Juneau International Airport transitioning from CBJ staff to a private contractor with the State of Alaska.

# FIRE AND EMERGENCY MEDICAL SERVICES

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## FUNCTIONAL ORGANIZATION CHART



**Administration/Maintenance**

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

**Emergency Medical Services**

- Ambulance
- Air Medevac
- Seasonal Basic Life Support

**Special Teams**

- Haz-Mat
- Swift Water Rescue
- Rope Rescue
- Avalanche

# NOTES

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# HUMAN RESOURCES

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## MISSION STATEMENT

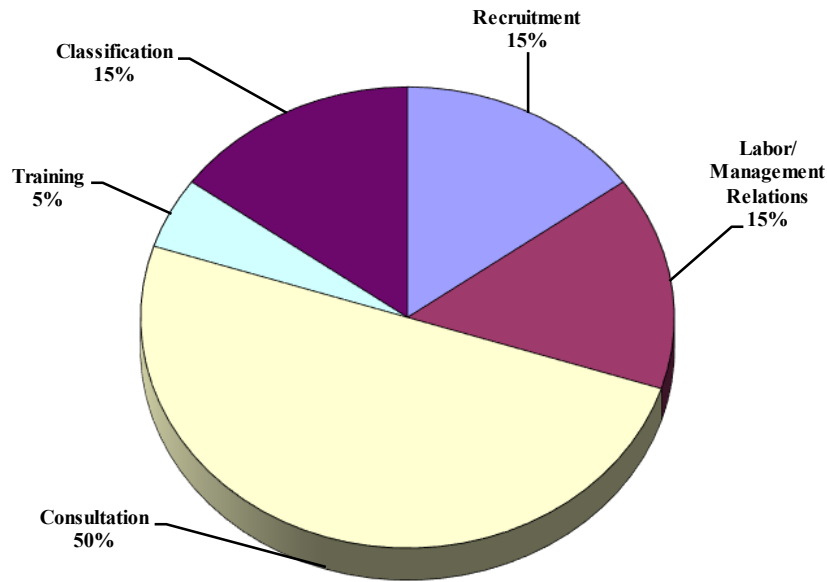
To provide employment/human resource services to the public and CBJ departments.

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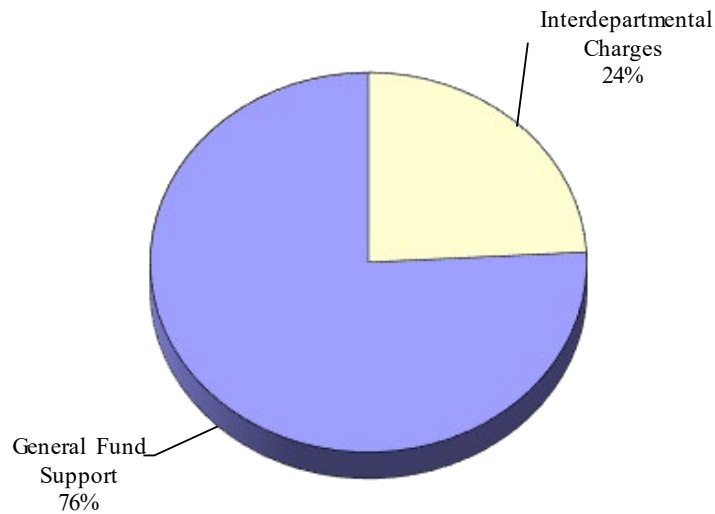
**FY22 REVISED BUDGET**

**\$ 713,600**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# HUMAN RESOURCES

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 556,900	556,000	561,500	566,700	572,600
Commodities and Services	81,400	126,100	100,400	137,100	141,000
<b>Total Expenditures</b>	<b>638,300</b>	<b>682,100</b>	<b>661,900</b>	<b>703,800</b>	<b>713,600</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	212,400	164,700	164,700	164,700	178,500
Support from:					
Pandemic Response	44,600	-	-	-	-
General Fund	381,300	517,400	497,200	539,100	535,100
<b>Total Funding Sources</b>	<b>\$ 638,300</b>	<b>682,100</b>	<b>661,900</b>	<b>703,800</b>	<b>713,600</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 FY22 Revised Budget shows an increase from the FY22 Approved Budget of \$9,800 (1.4%).

### The significant budgetary changes include:

#### FY22 Revised Budget

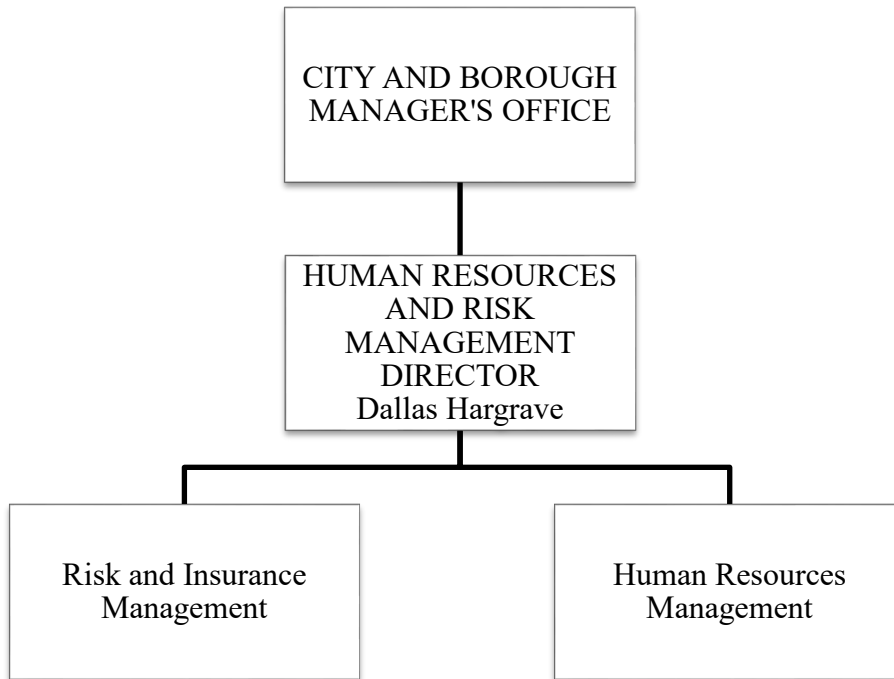
- Personnel services increased \$5,900 (1.0%) primarily due to longevity merit increases and negotiated wage increases.
- Commodities and services increased \$3,900 (2.8%) primarily due to an increase in anticipated travel after the end of the COVID-19 pandemic.



# HUMAN RESOURCES

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## 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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# LANDS AND RESOURCES MANAGEMENT

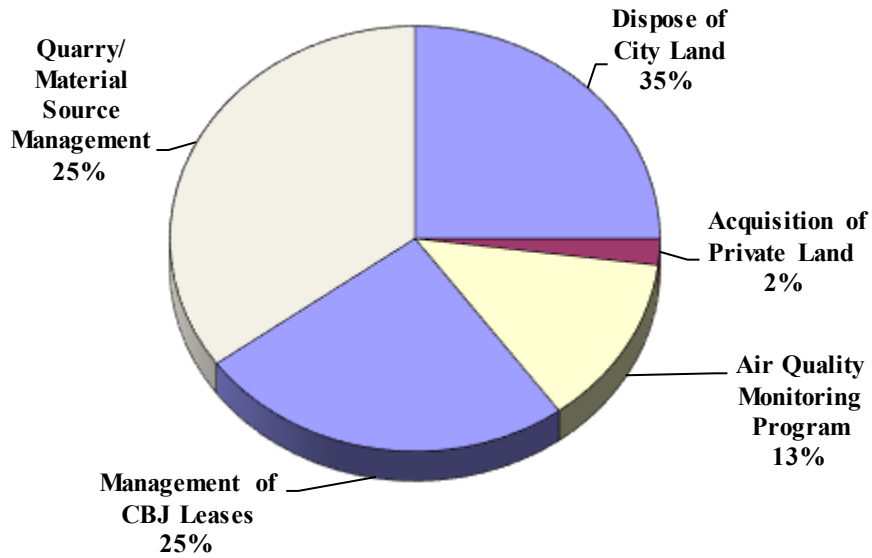
## MISSION STATEMENT

To develop and manage City land consistent with public policy.

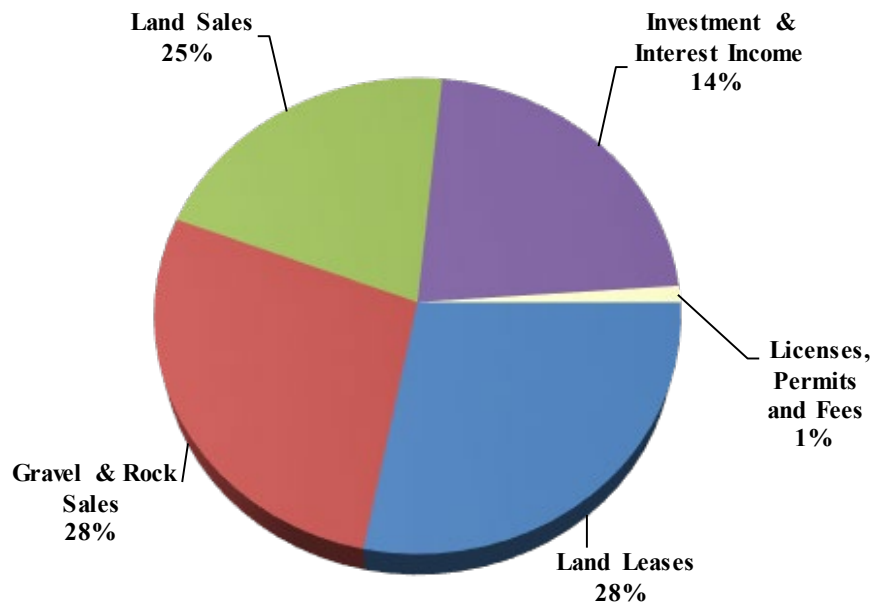
## FY22 REVISED BUDGET

**\$1,738,800**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.

# LANDS AND RESOURCES MANAGEMENT

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 459,500	324,300	357,500	447,400	332,800
Commodities and Services	327,700	605,800	580,900	527,200	506,000
Capital Outlay	-	150,000	100,000	150,000	150,000
Support to Capital Projects	500,000	50,000	50,000	50,000	750,000
<b>Total Expenditures</b>	<b>1,287,200</b>	<b>1,130,100</b>	<b>1,088,400</b>	<b>1,174,600</b>	<b>1,738,800</b>
<b>FUNDING SOURCES:</b>					
Licenses, Permits and Fees	22,000	9,000	63,500	9,000	11,000
Land Sales	990,100	195,200	662,500	231,400	205,800
Gravel & Rock Sales	353,200	256,800	145,500	319,000	274,000
Land Leases	279,200	248,800	245,700	278,200	278,200
Investment & Interest Income	99,100	197,300	169,900	207,400	220,700
<b>Total Funding Sources</b>	<b>1,743,600</b>	<b>907,100</b>	<b>1,287,100</b>	<b>1,045,000</b>	<b>989,700</b>
<b>FUND BALANCE:</b>					
Beginning of Period	2,723,700	3,180,100	3,180,100	3,378,800	3,378,800
Increase (Decrease) in Fund Balance	456,400	(223,000)	198,700	(129,600)	(749,100)
<b>End of Period Fund Balance</b>	<b>\$ 3,180,100</b>	<b>2,957,100</b>	<b>3,378,800</b>	<b>3,249,200</b>	<b>2,629,700</b>
<b>STAFFING</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>

## BUDGET HIGHLIGHT

The Lands and Resources FY22 Revised Budget shows an increase from the FY22 Approved Budget of \$564,200 (48.0%).

### The significant budgetary changes include:

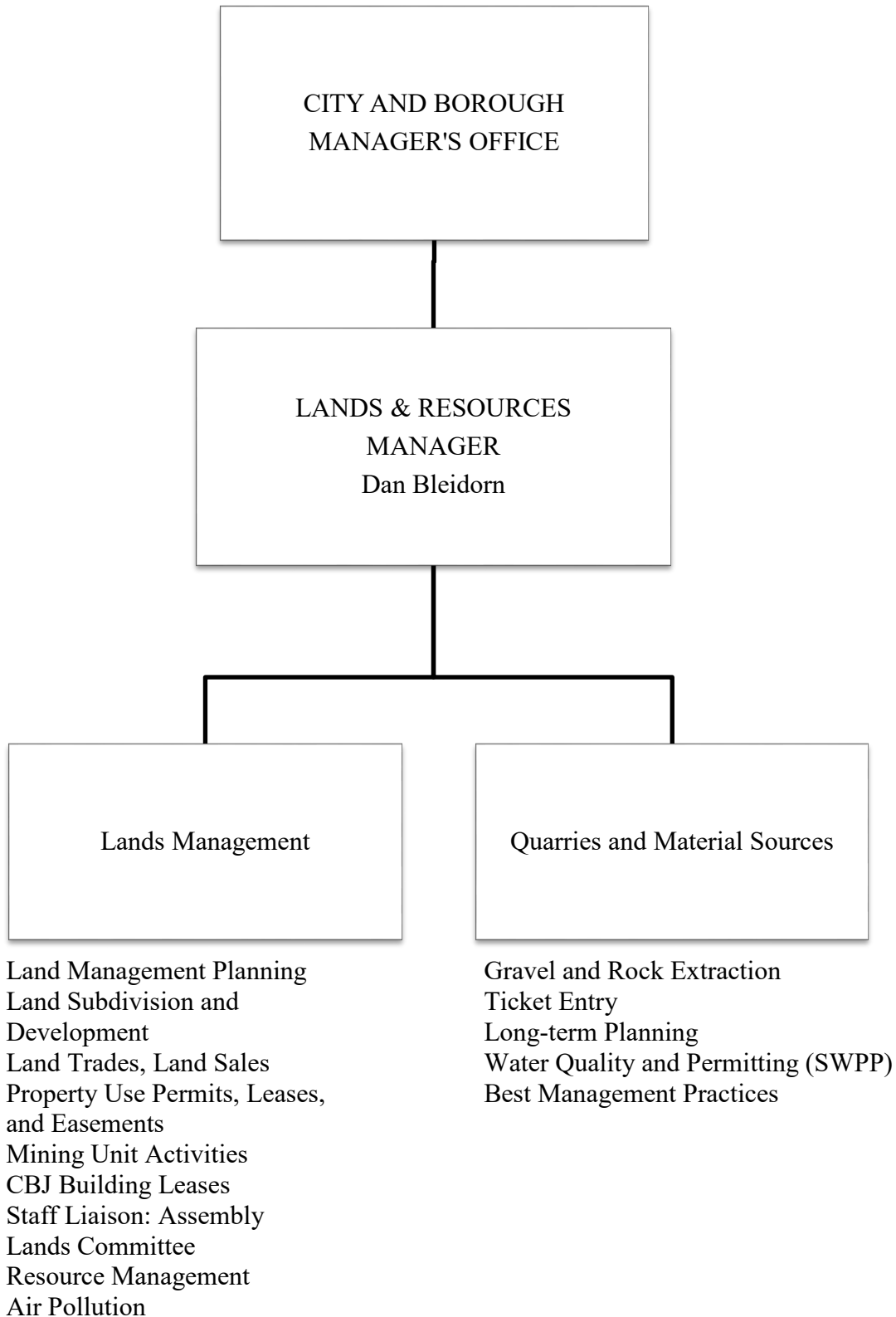
#### FY22 Revised Budget

- Personnel services decreased \$114,600 (25.6%) due to holding the Deputy Land Manager position vacant in FY22.
- Capital projects support increased \$700,000 (1400.0%) for the planning, design, and construction of the Pederson Hill Phase IB project.

# LANDS AND RESOURCES MANAGEMENT

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# LAW

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## MISSION STATEMENT

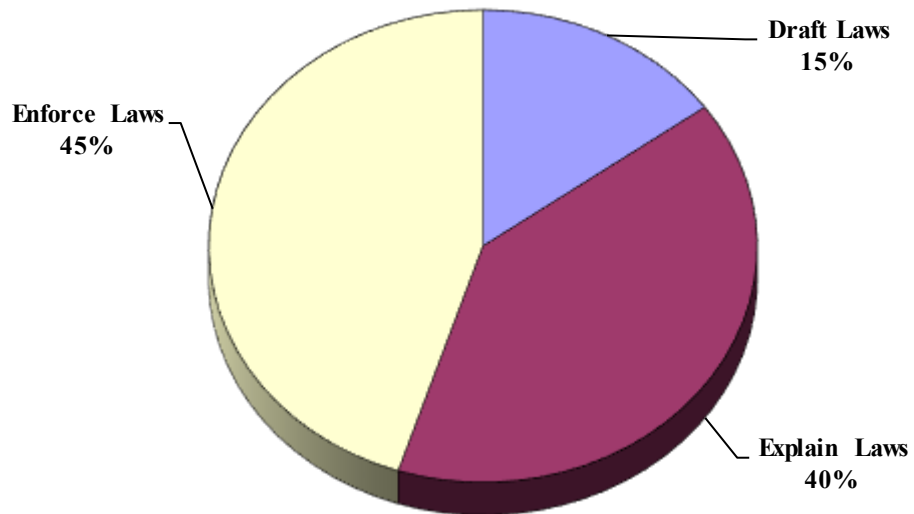
The mission of the Law Department is to empower policymakers by drafting, explaining, and enforcing the law.

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**FY22 REVISED BUDGET**

**\$2,152,900**

## CORE SERVICES



## FUNDING SOURCES



See Glossary for definitions of terms.

# LAW

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,434,000	1,507,400	1,464,800	1,650,500	1,453,900
Commodities and Services	597,700	706,200	649,500	706,000	699,000
<b>Total Expenditures</b>	<b>2,031,700</b>	<b>2,213,600</b>	<b>2,114,300</b>	<b>2,356,500</b>	<b>2,152,900</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	644,000	439,900	331,300	439,900	163,700
Support from:					
Mairne Passenger Fees	-	29,900	29,900	29,900	14,000
Pandemic Response	63,700	-	-	-	-
General Fund	1,324,000	1,743,800	1,753,100	1,886,700	1,975,200
<b>Total Funding Sources</b>	<b>\$ 2,031,700</b>	<b>2,213,600</b>	<b>2,114,300</b>	<b>2,356,500</b>	<b>2,152,900</b>
<b>STAFFING:</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</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>

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

## BUDGET HIGHLIGHT

The Law FY22 Revised Budget shows a decrease from the FY22 Approved Budget of \$203,600 (8.6%).

### The significant budgetary changes include:

#### FY22 Revised Budget

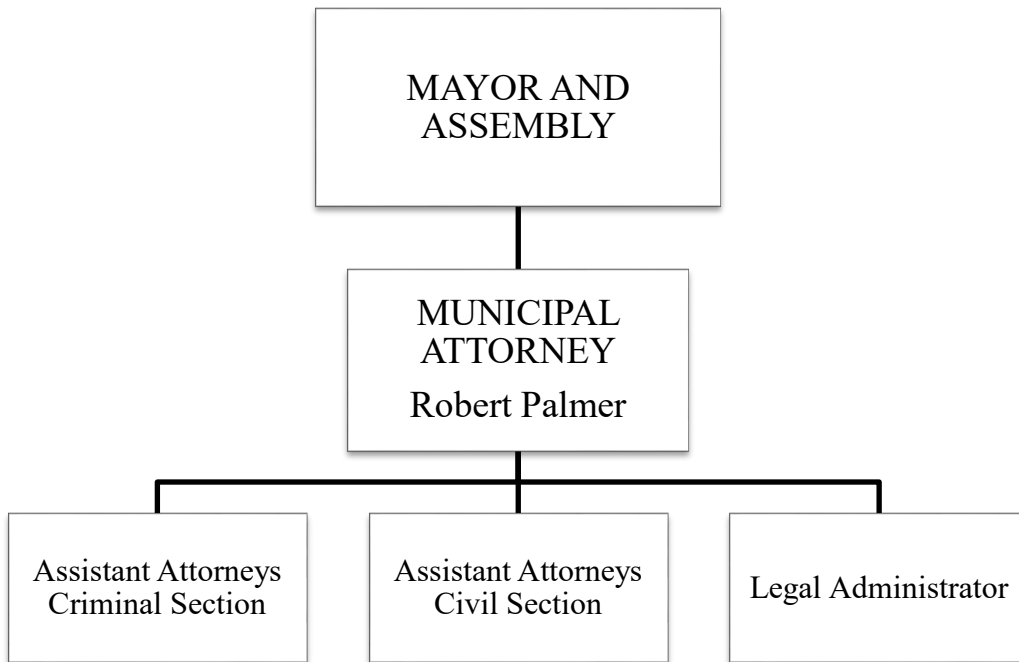
- Personnel services decreased \$196,600 (11.9%) due to holding the Assistant Civil Attorney and Civil Litigation Support Assistant positions vacant in FY22.



# 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 AND MUSEUM

## MISSION STATEMENT

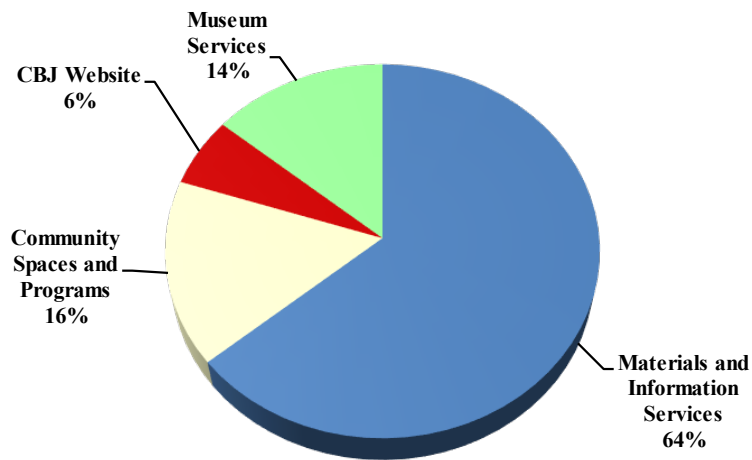
The Juneau Public Libraries provide free access to shared resources and programs that support lifelong learning and the exploration of ideas, and that promote an informed community.

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

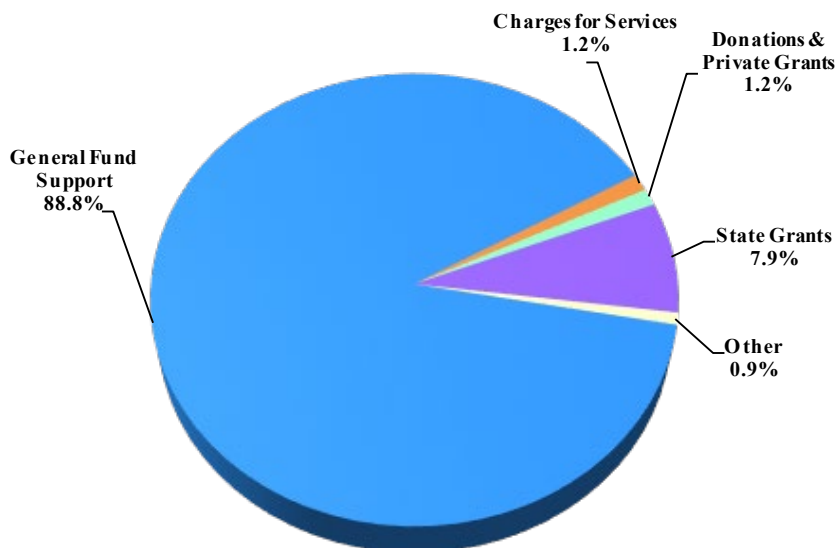
## FY22 REVISED BUDGET

**\$ 3,731,300**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# LIBRARIES AND MUSEUM

## COMPARATIVES – LIBRARIES AND MUSEUM

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 2,431,300	2,534,600	2,203,300	2,639,800	2,633,800
Commodities and Services	992,300	1,118,000	1,044,200	1,087,400	1,055,700
Capital Outlay	-	41,800	7,500	41,800	41,800
<b>Total Expenditures</b>	<b>3,423,600</b>	<b>3,694,400</b>	<b>3,255,000</b>	<b>3,769,000</b>	<b>3,731,300</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	35,300	45,000	200	45,000	22,500
Licenses, Permits, and Fees	12,400	13,500	6,400	13,500	13,300
Fines and Forfeitures	7,500	-	100	-	-
Sales	17,900	17,000	2,200	17,000	8,500
Rental and Lease	900	800	-	800	-
Donations and Contributions	11,500	9,500	9,500	9,500	9,500
Private Grants	1,400	42,700	6,300	35,000	35,000
State Grants	244,100	290,000	287,500	290,000	290,000
Federal Grants	8,200	6,300	-	-	12,000
Interdepartmental Charges	-	10,900	10,900	10,900	20,200
Support from:					
Marine Passenger Fees	11,100	-	-	-	-
Pandemic Response	134,700	-	-	-	-
General Fund	2,938,600	3,258,700	2,931,900	3,347,300	3,320,300
<b>Total Funding Sources</b>	<b>\$ 3,423,600</b>	<b>3,694,400</b>	<b>3,255,000</b>	<b>3,769,000</b>	<b>3,731,300</b>
<b>STAFFING</b>	<b>28.57</b>	<b>27.71</b>	<b>27.71</b>	<b>27.71</b>	<b>27.21</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 and Museum Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

## BUDGET HIGHLIGHT

The Libraries and Museum FY22 Revised Budget shows a decrease from the FY22 Approved Budget of \$37,700 (1.0%).

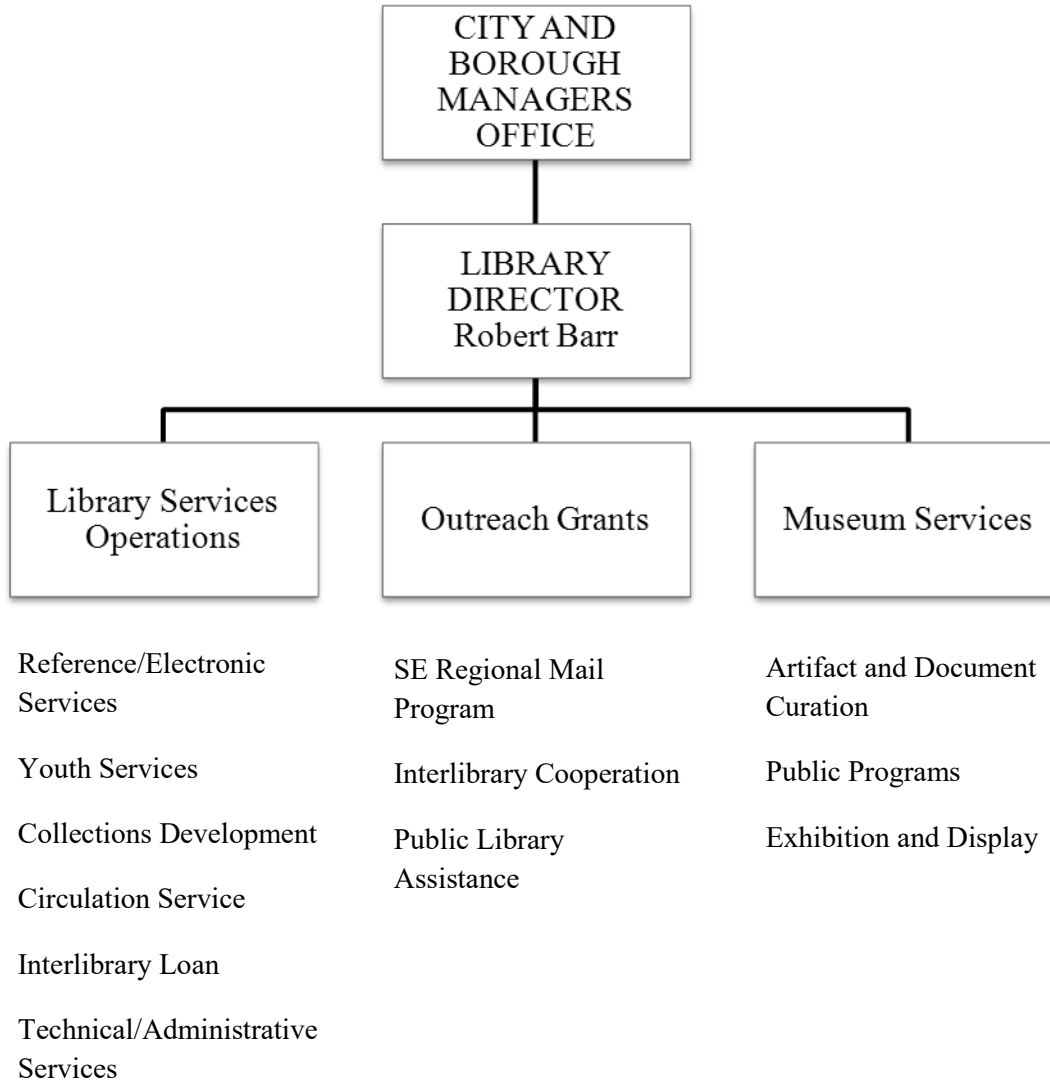
### The significant budgetary changes include:

#### FY22 Revised Budget

- Commodities and services decreased from the FY22 Approved Budget by \$31,700 (2.9%) primarily due to decreases in telephone service costs and facility maintenance costs.

# LIBRARIES AND MUSEUM

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# PARKS AND RECREATION

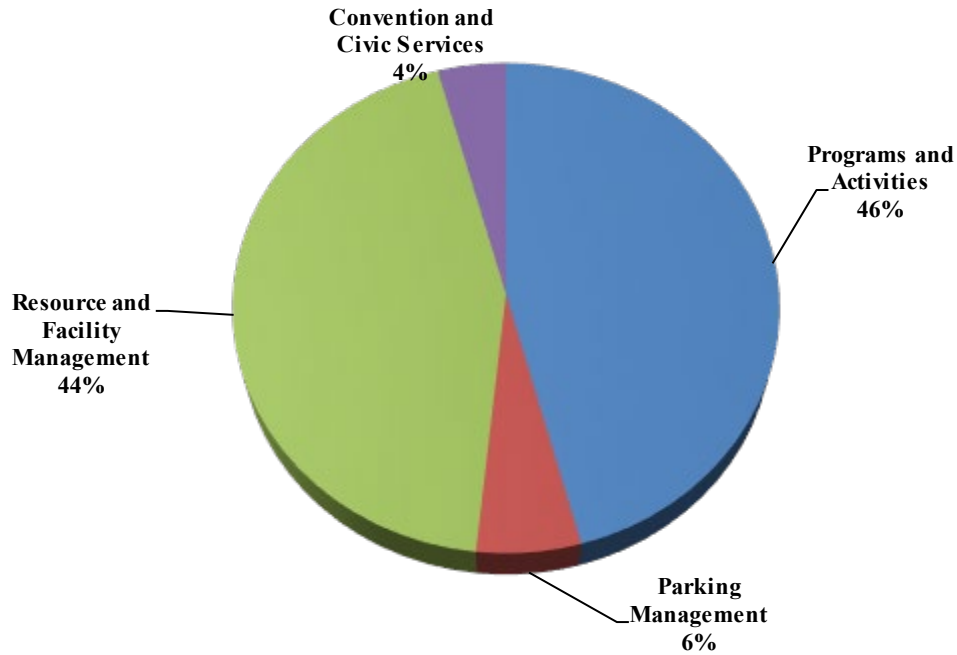
## MISSION STATEMENT

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

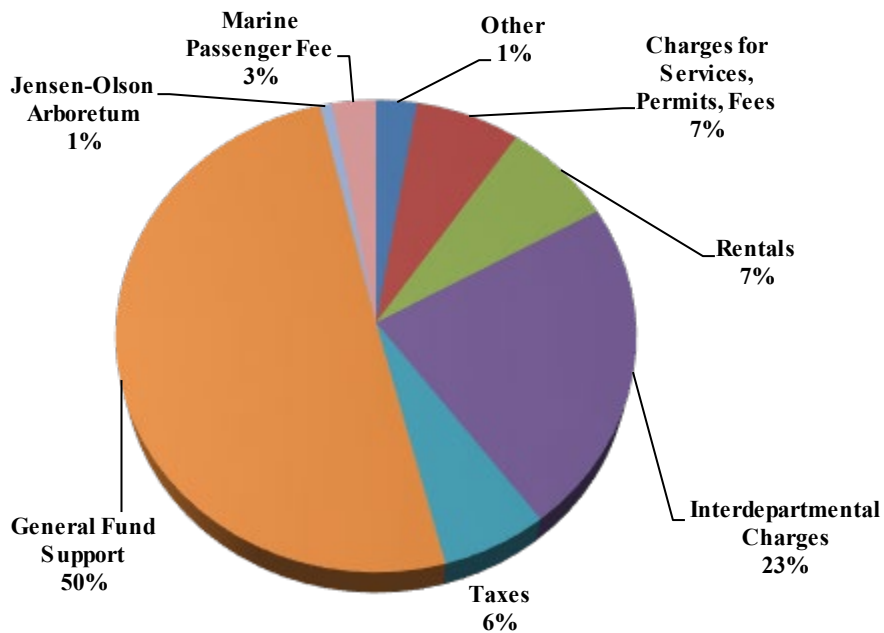
## FY22 REVISED BUDGET

**\$ 13,861,500**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# PARKS AND RECREATION

## COMPARATIVES OF COMBINED BUDGETS

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 6,061,000	7,400,900	6,223,100	6,997,500	7,585,500
Commodities and Services	4,796,400	5,091,600	4,727,400	5,189,800	5,428,700
Capital Outlay	-	35,000	45,800	-	-
JAHC Operating Agreement Paymer	369,100	414,300	414,300	414,300	414,300
Youth Activities Grant Program	325,400	332,500	332,500	332,500	332,500
Support to:					
General Fund	90,000	98,000	98,000	98,000	100,500
Capital Projects	-	50,000	50,000	-	-
<b>Total Expenditures</b>	<b>11,641,900</b>	<b>13,422,300</b>	<b>11,891,100</b>	<b>13,032,100</b>	<b>13,861,500</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	2,876,500	2,843,100	2,843,100	2,843,100	2,985,900
State Grants	-	150,000	18,700	-	150,000
Federal Grants	-	200,000	110,300	-	289,700
Private Grants	15,000	115,000	28,600	15,000	151,400
Charges for Services	730,500	861,600	222,500	929,100	830,400
Licenses, Permits, and Fees	49,300	66,500	30,800	67,800	50,300
Fines and Forfeitures	20,400	22,800	1,500	23,700	10,900
Sales	28,200	30,300	17,100	25,000	22,500
Rental and Lease	849,900	922,000	499,600	926,100	747,500
Donations and Contributions	30,300	62,900	53,200	37,900	80,900
Other	7,600	-	-	-	-
Interest Income	151,800	161,800	161,800	165,700	165,700
Support from:					
Pandemic Response Fund	281,100	-	-	-	-
Sales Tax	332,500	332,500	332,500	332,500	332,500
Hotel Tax for Centennial Hall	664,000	450,000	450,000	664,700	416,700
General Fund	1,591,500	2,516,100	2,301,600	2,264,800	2,333,000
Roaded Service Area	3,874,800	4,164,900	4,277,800	4,224,200	4,686,100
Jensen-Olson Arboretum	90,000	98,000	98,000	98,000	100,500
Marine Passenger Fee for					
Admininstration and Recreation	-	118,700	118,700	118,700	122,800
Parks and Landscape	83,600	228,500	228,500	228,500	207,700
Downtown Parking	12,800	-	-	-	-
Building Maintenance	12,600	12,600	12,600	12,600	12,600
<b>Total Funding Sources</b>	<b>11,702,400</b>	<b>13,357,300</b>	<b>11,806,900</b>	<b>12,977,400</b>	<b>13,697,100</b>
<b>INCREASE (DECREASE) FUND BALANCE:</b>					
Downtown Parking	(1,300)	(141,200)	(358,700)	(99,300)	(252,400)
Jensen-Olson Arboretum	72,700	75,000	74,700	78,900	76,100
Building Maintenance	(11,500)	1,200	199,800	(34,300)	11,900
<b>Total End of Period</b>	<b>\$ 59,900</b>	<b>(65,000)</b>	<b>(84,200)</b>	<b>(54,700)</b>	<b>(164,400)</b>

**STAFFING** **80.15**      **92.76**      **92.76**      **83.60**      **95.44**

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



# PARKS AND RECREATION

## COMPARATIVES FOR ADMINISTRATION AND RECREATION

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 764,800	770,600	707,200	793,000	794,700
Commodities and Services	269,500	261,100	211,100	258,700	277,900
Capital Outlay	-	25,000	45,800	-	-
Youth Activities Grant Program:					
Community	325,400	332,500	332,500	332,500	332,500
<b>Total Expenditures</b>	<b>1,359,700</b>	<b>1,389,200</b>	<b>1,296,600</b>	<b>1,384,200</b>	<b>1,405,100</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	250,200	-	-	-	5,400
Charges for Services	135,500	78,900	-	78,900	36,400
Licenses, Permits, and Fees	1,000	2,700	1,500	2,700	2,700
Rentals	17,900	14,900	4,900	14,900	9,900
Donations and Contributions	2,400	3,200	20,000	3,200	2,700
Other Revenue	7,600	-	-	-	-
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
Marine Passenger Fee	-	118,700	118,700	118,700	122,800
Roaded Service Area	737,700	838,300	819,000	833,300	892,700
<b>Total Funding Sources</b>	<b>\$1,359,700</b>	<b>1,389,200</b>	<b>1,296,600</b>	<b>1,384,200</b>	<b>1,405,100</b>
<b>STAFFING</b>	<b>6.78</b>	<b>7.78</b>	<b>7.78</b>	<b>7.78</b>	<b>7.78</b>

## COMPARATIVES FOR ICE RINK

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 488,700	488,500	427,300	506,300	506,600
Commodities and Services	310,500	332,100	305,500	345,700	354,000
<b>Total Expenditures</b>	<b>799,200</b>	<b>820,600</b>	<b>732,800</b>	<b>852,000</b>	<b>860,600</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	68,300	61,400	6,800	61,400	33,200
Licenses, Permits, and Fees	6,500	8,400	800	8,400	5,000
Sales	18,800	12,500	12,500	12,500	12,500
Rental and Lease	335,200	334,600	206,200	334,600	334,600
Support from Roaded Service Area	370,400	403,700	506,500	435,100	475,300
<b>Total Funding Sources</b>	<b>\$799,200</b>	<b>820,600</b>	<b>732,800</b>	<b>852,000</b>	<b>860,600</b>
<b>STAFFING</b>	<b>6.32</b>	<b>6.32</b>	<b>6.32</b>	<b>6.32</b>	<b>6.32</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 YOUTH CENTER

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 766,300	1,321,000	952,600	899,800	1,443,200
Commodities and Services	171,000	229,200	203,500	224,000	302,500
<b>Total Expenditures</b>	<b>937,300</b>	<b>1,550,200</b>	<b>1,156,100</b>	<b>1,123,800</b>	<b>1,745,700</b>
<b>FUNDING SOURCES:</b>					
State Grants	-	150,000	18,700	-	150,000
Federal Grants	-	200,000	110,300	-	289,700
Private Grants	15,000	115,000	28,600	15,000	151,400
Charges for Services	44,200	89,000	39,700	89,000	77,500
Licenses, Permits, and Fees	900	2,000	1,000	2,000	2,000
Rentals	500	1,500	-	1,500	2,000
Donations and Contributions	27,900	58,200	33,200	33,200	78,200
Support from Roaded Service Area	848,800	934,500	924,600	983,100	994,900
<b>Total Funding Sources</b>	<b>\$ 937,300</b>	<b>1,550,200</b>	<b>1,156,100</b>	<b>1,123,800</b>	<b>1,745,700</b>
<b>STAFFING</b>	<b>12.04</b>	<b>20.31</b>	<b>20.31</b>	<b>12.04</b>	<b>20.31</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

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,229,400	1,448,900	1,133,900	1,550,100	1,538,500
Commodities and Services	1,218,500	970,900	863,900	977,500	1,052,500
Capital Outlay	-	10,000	-	-	-
<b>Total Expenditures</b>	<b>2,447,900</b>	<b>2,429,800</b>	<b>1,997,800</b>	<b>2,527,600</b>	<b>2,591,000</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	460,600	527,400	165,600	594,900	412,300
Licenses, Permits, and Fees	8,500	11,100	800	12,400	6,400
Fines and Forfeitures	2,500	1,600	400	2,500	2,000
Sales	9,300	17,800	4,600	12,500	10,000
Rental and Lease	23,900	28,500	6,700	32,600	22,400
Donations and Contributions	-	-	-	-	-
Support from Roaded Service Area	1,943,100	1,843,400	1,820,600	1,872,700	2,137,900
<b>Total Funding Sources</b>	<b>\$ 2,447,900</b>	<b>2,429,800</b>	<b>1,997,800</b>	<b>2,527,600</b>	<b>2,591,000</b>
<b>STAFFING</b>	<b>24.87</b>	<b>24.87</b>	<b>24.87</b>	<b>24.87</b>	<b>24.67</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

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,283,400	1,292,600	1,230,200	1,336,700	1,337,800
Janitorial Services	565,500	619,600	500,500	611,600	519,000
Commodities and Services	677,000	795,800	778,700	795,200	977,900
<b>Total Expenditures</b>	<b>2,525,900</b>	<b>2,708,000</b>	<b>2,509,400</b>	<b>2,743,500</b>	<b>2,834,700</b>
<b>FUNDING SOURCES:</b>					
Intergovernmental User Fees	2,474,200	2,696,600	2,741,600	2,696,600	2,834,000
Support from:					
Marine Passenger Fee	12,600	12,600	12,600	12,600	12,600
Pandemic Response Fund	27,600	-	-	-	-
<b>Total Funding Sources</b>	<b>2,514,400</b>	<b>2,709,200</b>	<b>2,754,200</b>	<b>2,709,200</b>	<b>2,846,600</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	252,500	241,000	241,000	485,800	485,800
Increase/(decrease) in Fund Balance	(11,500)	1,200	244,800	(34,300)	11,900
<b>End of Period Fund Balance</b>	<b>\$ 241,000</b>	<b>242,200</b>	<b>485,800</b>	<b>451,500</b>	<b>497,700</b>
<b>STAFFING</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>	<b>11.25</b>

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

## COMPARATIVES FOR PARKS AND LANDSCAPE

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,509,700	1,998,300	1,663,100	1,877,300	1,726,000
Commodities and Services	743,300	1,065,200	1,036,800	1,067,000	1,046,500
<b>Total Expenditures</b>	<b>2,253,000</b>	<b>3,063,500</b>	<b>2,699,900</b>	<b>2,944,300</b>	<b>2,772,500</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	18,000	101,000	8,200	101,000	65,000
Rentals	31,900	61,700	22,500	61,700	58,700
Licenses, Permits and Fees	32,400	42,300	26,700	42,300	34,200
Donations and Contributions	-	1,500	-	1,500	-
Interdepartmental Charges	152,100	146,500	146,500	146,500	146,500
Support from:					
Marine Passenger Fees	83,600	228,500	228,500	228,500	207,700
Pandemic Response Fund	253,500	-	-	-	-
Jensen-Olson Arboretum	90,000	98,000	98,000	98,000	100,500
General Fund	1,591,500	2,384,000	2,169,500	2,264,800	2,159,900
<b>Total Funding Sources</b>	<b>\$ 2,253,000</b>	<b>3,063,500</b>	<b>2,699,900</b>	<b>2,944,300</b>	<b>2,772,500</b>
<b>STAFFING</b>	<b>19.08</b>	<b>21.53</b>	<b>21.53</b>	<b>21.53</b>	<b>21.24</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 Parks and Landscape Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

# PARKS AND RECREATION

## COMPARATIVES FOR JENSEN-OLSON ARBORETUM

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Support to:					
General Fund	\$ 90,000	98,000	98,000	98,000	100,500
<b>Total Expenditures</b>	<b>90,000</b>	<b>98,000</b>	<b>98,000</b>	<b>98,000</b>	<b>100,500</b>
<b>FUNDING SOURCES:</b>					
Rental and Lease	10,900	11,200	10,900	11,200	10,900
Interest Income	151,800	161,800	161,800	165,700	165,700
<b>Total Funding Sources</b>	<b>162,700</b>	<b>173,000</b>	<b>172,700</b>	<b>176,900</b>	<b>176,600</b>
<b>FUND BALANCE:</b>					
Available Beginning of Period	713,400	786,100	786,100	860,800	860,800
Increase in Fund Balance	72,700	75,000	74,700	78,900	76,100
<b>Available End of Period</b>	<b>\$ 786,100</b>	<b>861,100</b>	<b>860,800</b>	<b>939,700</b>	<b>936,900</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

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 18,800	33,300	19,700	34,300	34,300
Commodities and Services	546,300	652,600	640,700	659,700	638,200
Support to Capital Projects	-	50,000	50,000	-	-
<b>Total Expenditures</b>	<b>565,100</b>	<b>735,900</b>	<b>710,400</b>	<b>694,000</b>	<b>672,500</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	3,700	3,900	2,200	3,900	2,200
Rentals	429,400	469,600	248,400	469,600	309,000
Fines and Forfeitures	17,900	21,200	1,100	21,200	8,900
Support from:					
Marine passenger fees	12,800	-	-	-	-
Roaded Service Area	100,000	100,000	100,000	100,000	100,000
<b>Total Funding Sources</b>	<b>563,800</b>	<b>594,700</b>	<b>351,700</b>	<b>594,700</b>	<b>420,100</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	484,000	482,700	482,700	124,000	124,000
Increase (decrease) in Fund Balance	(1,300)	(141,200)	(358,700)	(99,300)	(252,400)
<b>End of Period Fund Balance</b>	<b>\$ 482,700</b>	<b>341,500</b>	<b>124,000</b>	<b>24,700</b>	<b>(128,400)</b>
<b>STAFFING</b>	<b>0.31</b>	<b>0.31</b>	<b>0.31</b>	<b>0.31</b>	<b>0.31</b>

# PARKS AND RECREATION

## COMPARATIVES FOR CENTENNIAL HALL (VISITOR SERVICES)

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ -	47,700	47,700	-	50,000
Commodities and Services	294,900	120,100	120,100	250,400	125,500
JAHC Operating Agreement Payment	369,100	414,300	414,300	414,300	414,300
<b>Total Expenditures</b>	<b>664,000</b>	<b>582,100</b>	<b>582,100</b>	<b>664,700</b>	<b>589,800</b>
<b>FUNDING SOURCES:</b>					
Support From:					
Hotel Tax	664,000	450,000	450,000	664,700	416,700
General Fund	-	132,100	132,100	-	173,100
<b>Total Funding Sources</b>	<b>\$ 664,000</b>	<b>582,100</b>	<b>582,100</b>	<b>664,700</b>	<b>589,800</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) Effective FY17, Visitor Services was moved from a Special Revenue fund to the General Fund and renamed Centennial Hall.
- (2) Effective FY19, Visitor Services entered in to a Management agreement with the JAHC. The JAHC manages day-to-day operations and collects operating revenues for a fee paid by the CBJ.

## BUDGET HIGHLIGHT

The Parks and Recreation FY22 Revised Budget shows an increase from the FY22 Approved Budget of \$829,400 (8.4%).

### The significant budgetary changes include:

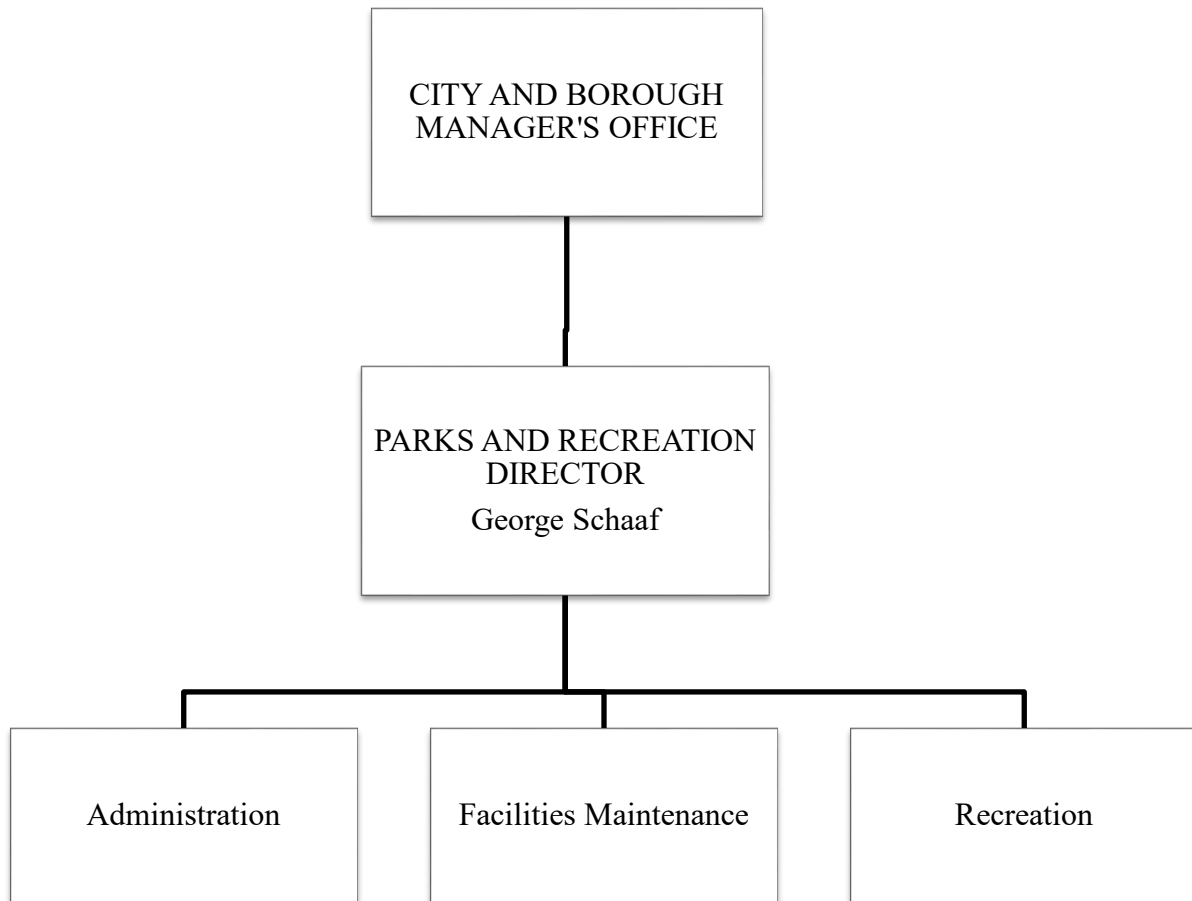
#### FY22 Revised Budget

- Personnel services increased \$588,000 (8.4%) primarily due to the establishment of the Shéiyi X̄aat Hít (Spruce Root House) youth shelter operated by the Zach Gordon Youth Center, and the transition of management of the Dimond Park Field House from Eaglecrest to the Recreation Division.
- Commodities and services increased \$238,900 (4.6%) primarily due to the establishment of the Shéiyi X̄aat Hít (Spruce Root House) youth shelter, the transition of management of Dimond Park Field House from Eaglecrest to the Recreation Division, and increased interdepartmental charges.

# PARKS AND RECREATION

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## FUNCTIONAL ORGANIZATION CHART



### **Administration**

Parking  
Centennial Hall

### **Facilities Maintenance**

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

### **Recreation**

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

# POLICE

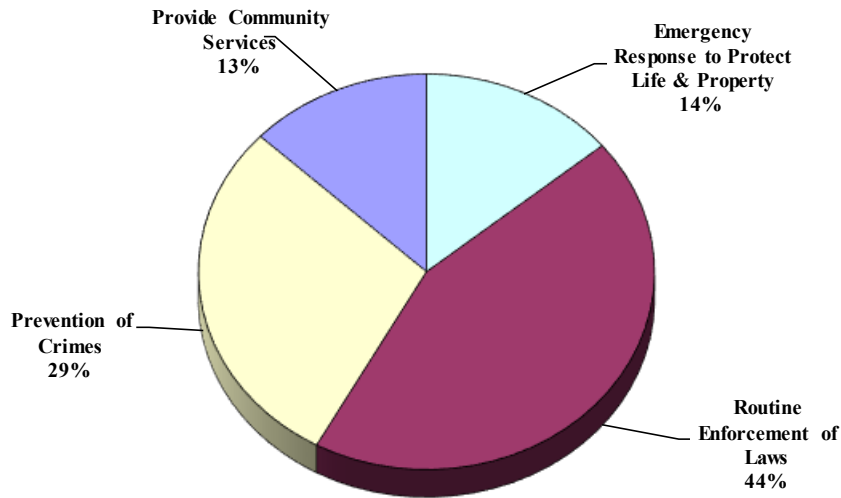
## MISSION STATEMENT

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

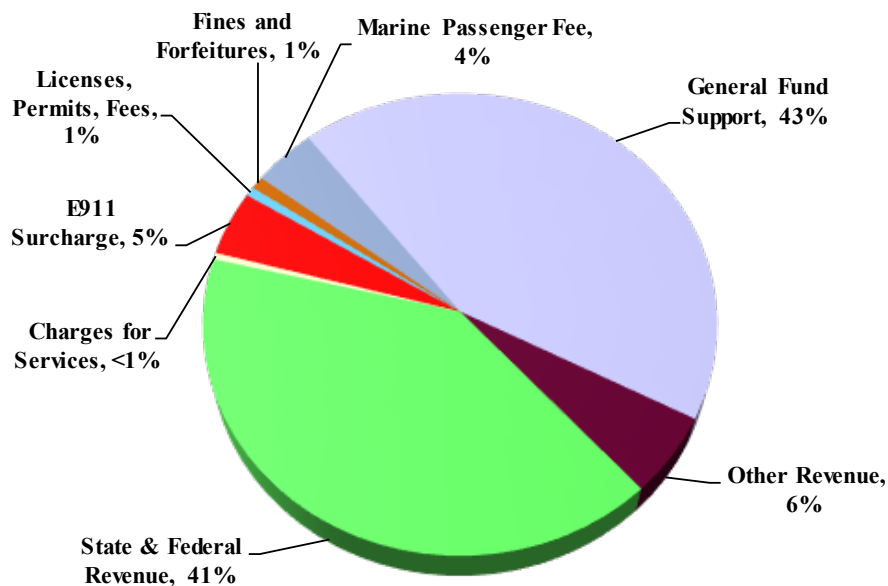
## FY22 REVISED BUDGET

**\$ 18,443,400**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# POLICE

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 12,916,300	13,647,500	13,429,100	14,314,600	14,560,300
Animal Control Services	1,019,100	1,033,300	1,033,300	1,064,300	1,033,300
Commodities and Services	2,005,900	3,047,100	2,948,600	2,725,000	2,849,800
Capital Outlay	11,600	7,400	7,400	-	-
<b>Total Expenditures</b>	<b>15,952,900</b>	<b>17,735,300</b>	<b>17,418,400</b>	<b>18,103,900</b>	<b>18,443,400</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	74,000	96,200	96,200	106,100	106,400
State Grants	32,800	181,500	181,500	181,500	181,500
Federal Grants	8,100	172,000	172,000	141,000	141,000
Charges for Services	79,700	82,000	72,000	102,000	72,000
E911 Surcharge	825,500	800,000	810,000	800,000	800,000
Licenses, Permits, and Fees	108,200	115,500	109,300	131,500	111,500
Fines and Forfeitures	338,600	156,000	224,000	171,000	171,000
Donations and Contributions	300	10,000	10,000	10,000	10,000
Other Revenue	45,100	83,600	87,600	83,600	82,600
Contracted Services	760,200	813,000	789,600	825,300	825,300
Investment and Interest Income	4,800	1,000	1,000	1,000	1,000
Support from:					
Pandemic Response Fund	4,003,400	6,835,000	7,675,800	-	-
Marine Passenger Fee	197,400	740,700	740,700	740,700	883,300
Roaded Service Area	9,474,800	7,648,800	6,448,700	14,810,200	15,057,800
<b>Total Funding Sources</b>	<b>\$ 15,952,900</b>	<b>17,735,300</b>	<b>17,418,400</b>	<b>18,103,900</b>	<b>18,443,400</b>
<b>STAFFING</b>	<b>97.84</b>	<b>97.84</b>	<b>97.84</b>	<b>97.84</b>	<b>97.84</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>

Police 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 Police FY22 Revised Budget shows an increase from the FY22 Approved Budget of \$339,500 (1.9%).

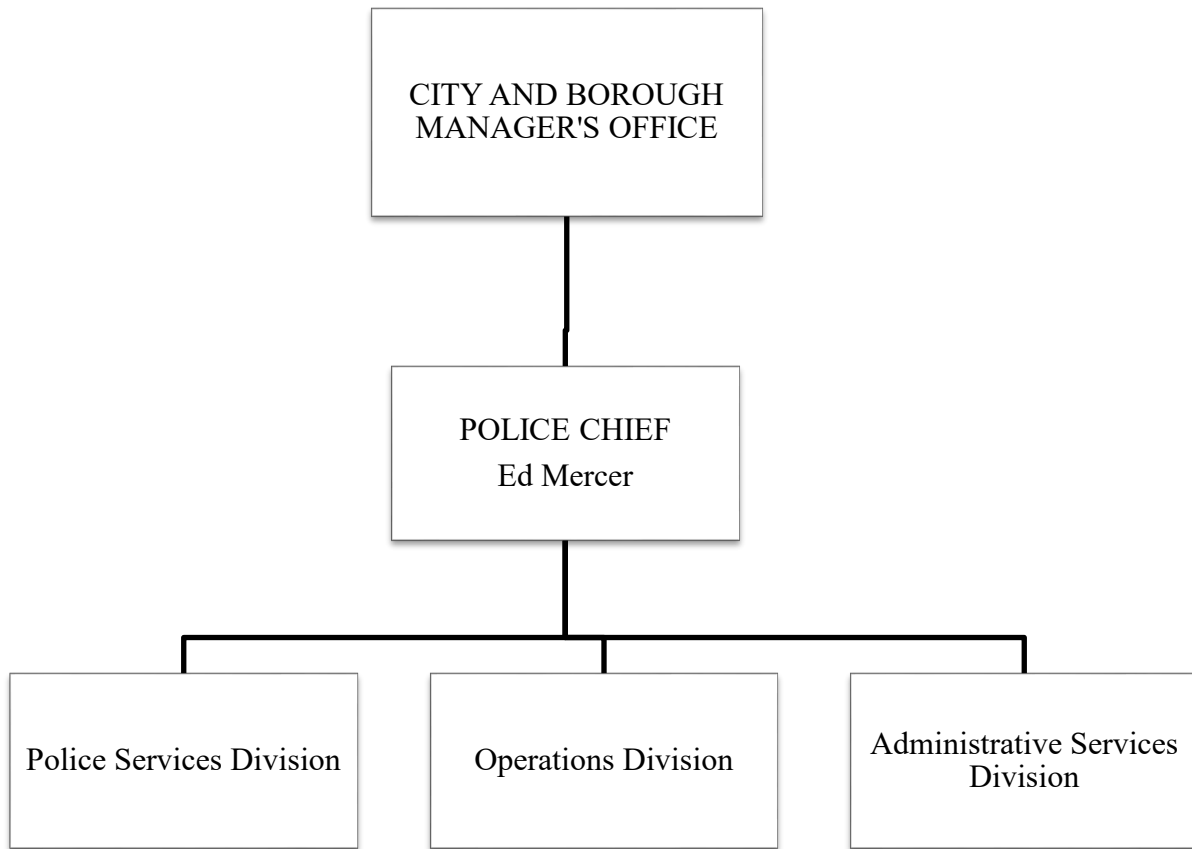
### The significant budgetary changes include:

- Personnel services increased \$245,700 (1.7%) due to longevity merit increases and negotiated wage rate increases.
- Commodities and services increased \$124,800 (4.6%) primarily due to increases in fleet contributions.



# POLICE

## FUNCTIONAL ORGANIZATION CHART



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

Patrol  
Criminal Investigation Unit  
Community Service Unit  
Fleet  
Airport  
K9

Animal Control  
Recruitment  
Administrative Support

# NOTES

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# RECYCLEWORKS

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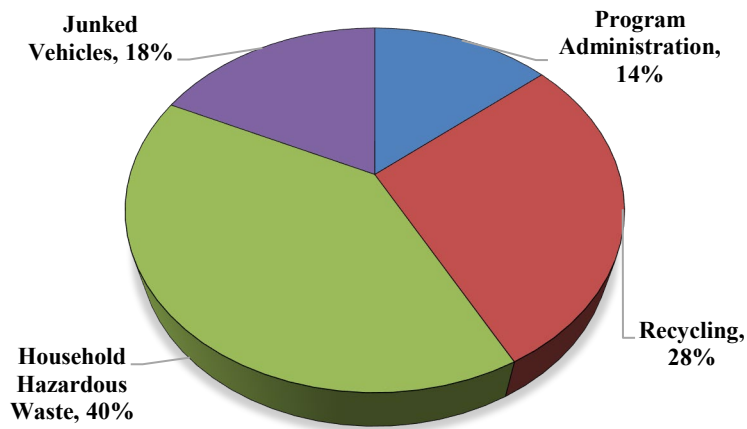
## MISSION STATEMENT

RecycleWorks develops and implements recycling, household hazardous waste, and junk vehicle and organics management programs to protect the health and safety of the community and environment.

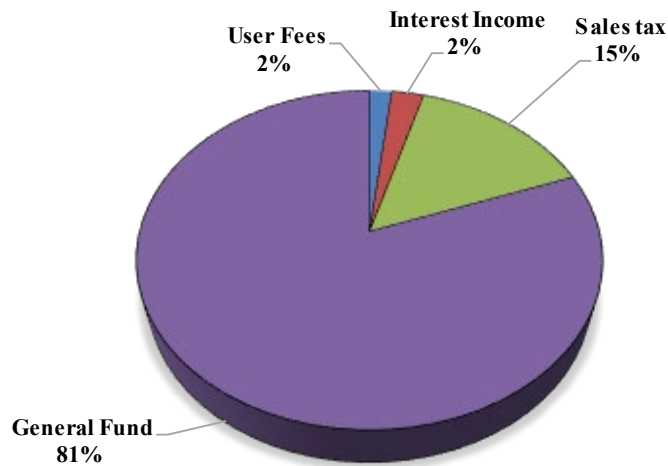
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**FY22 REVISED BUDGET**                      **\$ 1,920,100**

## RECYCLEWORKS CORE SERVICES



## RECYCLEWORKS FUNDING SOURCES



# RECYCLEWORKS

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENSES:</b>					
Personnel Services	\$ -	-	-	174,900	174,900
Commodities and Services	-	-	-	1,825,700	1,745,200
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000,600</b>	<b>1,920,100</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	-	-	-	24,400	24,400
Interest Income	-	-	-	35,000	35,000
Land Sale	-	-	-	1,090,000	-
Support from Waste Management	-	-	-	-	579,100
Support from Sales Tax Fund	-	-	-	200,000	200,000
Support from General Fund	-	-	-	651,200	1,081,600
<b>Total Funding Sources</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>2,000,600</b>	<b>1,920,100</b>
<b>STAFFING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.30</b>	<b>1.30</b>

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

Effective in FY22, the Waste Management Fund was liquidated and transitioned into the General Fund as the RecycleWorks Division (in the Public Works and Engineering Department).

## BUDGET HIGHLIGHT

The Recycle Works FY22 Revised Budget shows a decrease from the FY22 Approved Budget of \$80,500 (4.0%).

### The significant budgetary changes include:

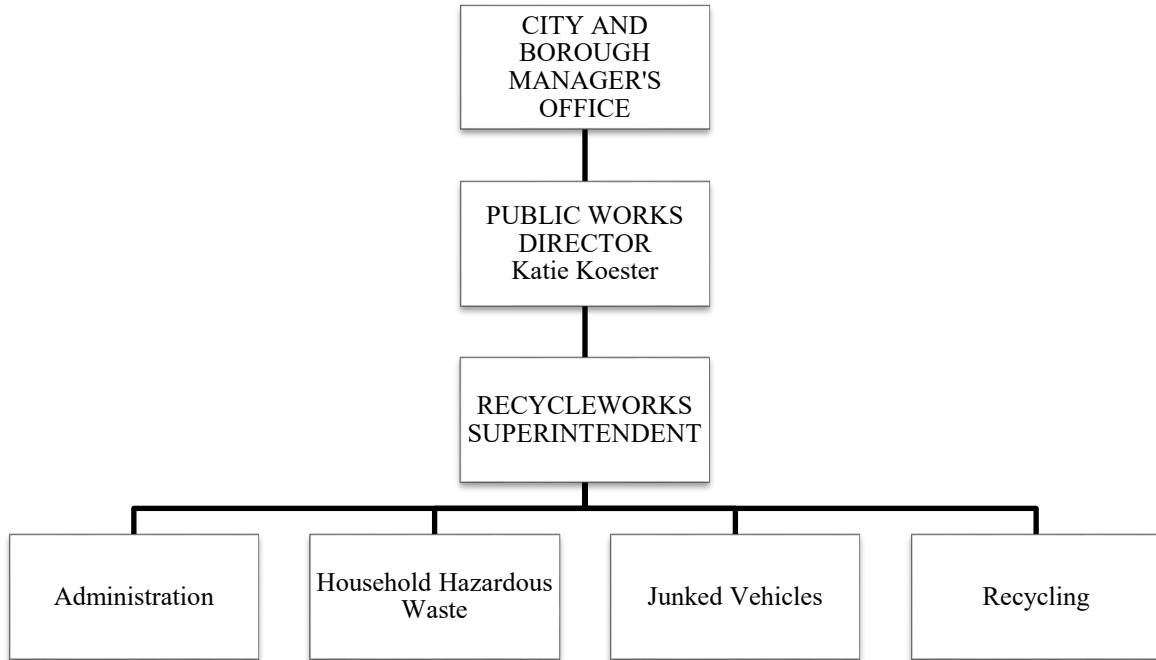
#### FY22 Revised Budget

- Commodities and services decreased \$80,500 (4.4%) due to a reduction in contractual services.

# RECYCLEWORKS

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# STREETS

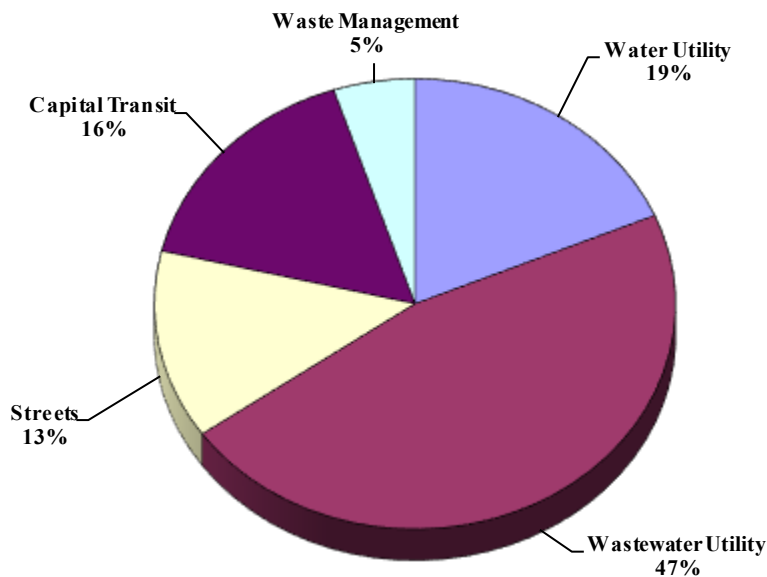
## MISSION STATEMENT

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.

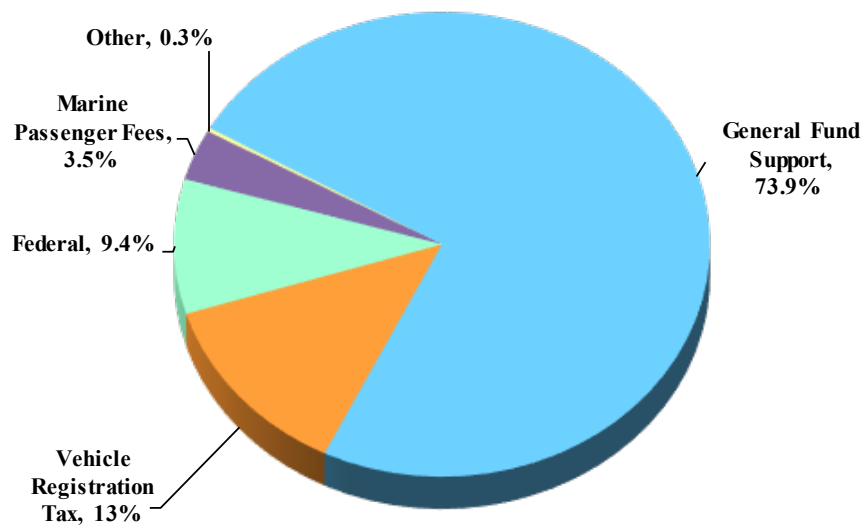
**FY22 REVISED BUDGET**

**\$ 5,912,700**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## STREETS FUNDING SOURCES



# STREETS

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 2,513,400	2,596,200	2,170,200	2,694,400	2,655,300
Commodities and Services	2,951,800	3,273,500	3,225,200	3,318,500	3,257,400
<b>Total Expenditures</b>	<b>5,465,200</b>	<b>5,869,700</b>	<b>5,395,400</b>	<b>6,012,900</b>	<b>5,912,700</b>
<b>FUNDING SOURCES:</b>					
Vehicle Registration Tax	-	760,000	620,500	760,000	762,000
Secure Rural Schools/Roads	470,300	550,000	550,000	550,000	550,000
Interdepartmental Charges	9,600	15,000	15,000	15,000	15,000
Support from:					
Marine Passenger Fee	103,400	208,300	208,300	208,300	215,000
Roaded Service Area	4,881,900	4,336,400	4,001,600	4,479,600	4,370,700
<b>Total Funding Sources</b>	<b>\$5,465,200</b>	<b>5,869,700</b>	<b>5,395,400</b>	<b>6,012,900</b>	<b>5,912,700</b>
<b>STAFFING</b>	<b>21.91</b>	<b>21.91</b>	<b>21.91</b>	<b>21.91</b>	<b>21.89</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.

## BUDGET HIGHLIGHT

The Streets FY22 Revised Budget shows a decrease from the FY22 Approved Budget of \$100,200 (1.7%).

### The significant budgetary changes include:

#### FY22 Revised Budget

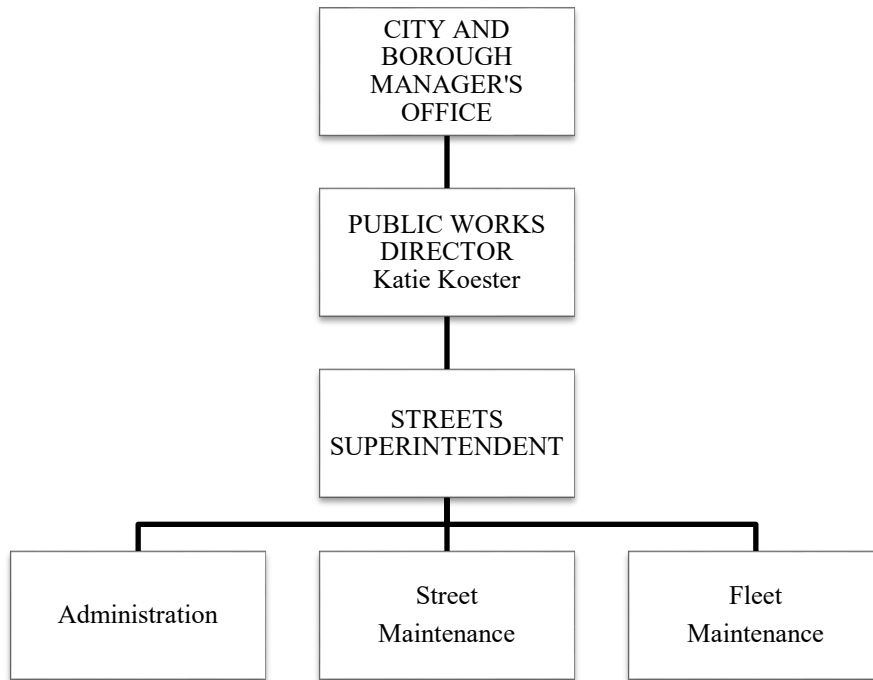
- Personnel services decreased from the FY22 Approved Budget by \$39,100 (1.5%) due to turnover of high range positions and hiring new staff at lower pay rates.
- Commodities and services decreased from the FY22 Approved Budget by \$61,100 (1.8%) principally due to an anticipated surplus of roadway deicing materials.



# STREETS

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## FUNCTIONAL ORGANIZATION CHART



Divisional Oversight

Define and Set Policy

Administer Finances

# NOTES

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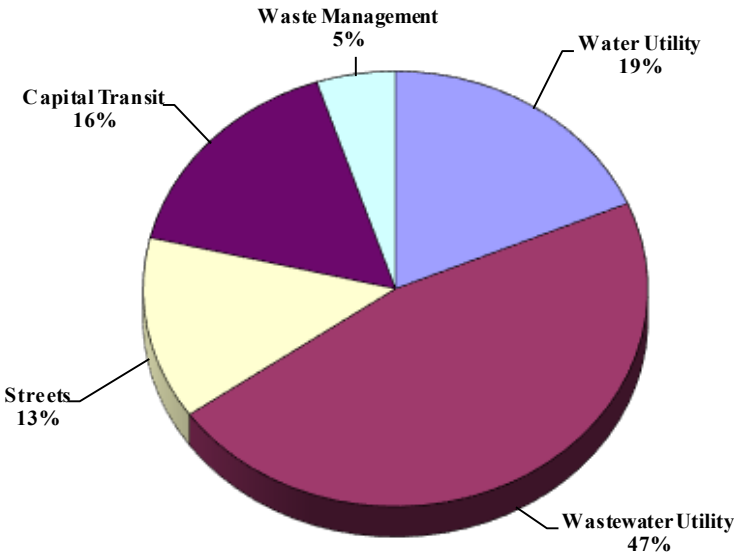
# TRANSIT

## MISSION STATEMENT

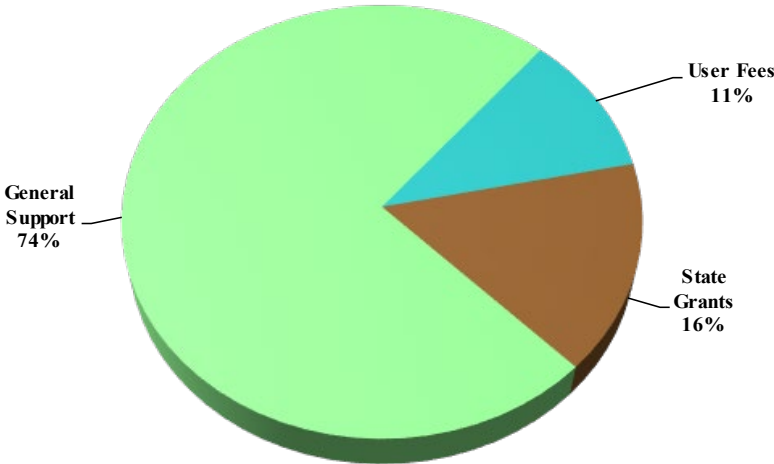
Capital Transit is a service program of the Public Works Department. The Public Works Department’s mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

**FY22 REVISED BUDGET**                      **\$ 7,133,800**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR TRANSIT



See the Glossary for definitions of terms.

# TRANSIT

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 4,343,300	4,458,900	4,454,900	4,607,000	4,575,500
Commodities and Services	2,177,600	2,533,600	2,257,000	2,564,000	2,558,300
<b>Total Expenditures</b>	<b>6,520,900</b>	<b>6,992,500</b>	<b>6,711,900</b>	<b>7,171,000</b>	<b>7,133,800</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	475,300	745,400	203,900	745,400	483,400
Donations and Contributions	1,200	-	-	-	-
State Grants	1,989,700	3,131,200	3,131,100	1,100,000	1,114,400
Support from:					
Pandemic Response Fund	9,100	-	-	-	-
Marine Passenger Fee	17,900	-	-	-	-
Roaded Service Area	4,027,700	3,115,900	3,376,900	5,325,600	5,536,000
<b>Total Funding Sources</b>	<b>\$6,520,900</b>	<b>6,992,500</b>	<b>6,711,900</b>	<b>7,171,000</b>	<b>7,133,800</b>
<b>STAFFING</b>	<b>39.98</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>

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 FY22 Revised Budget shows a decrease from the FY22 Approved Budget of \$37,200 (0.5%).

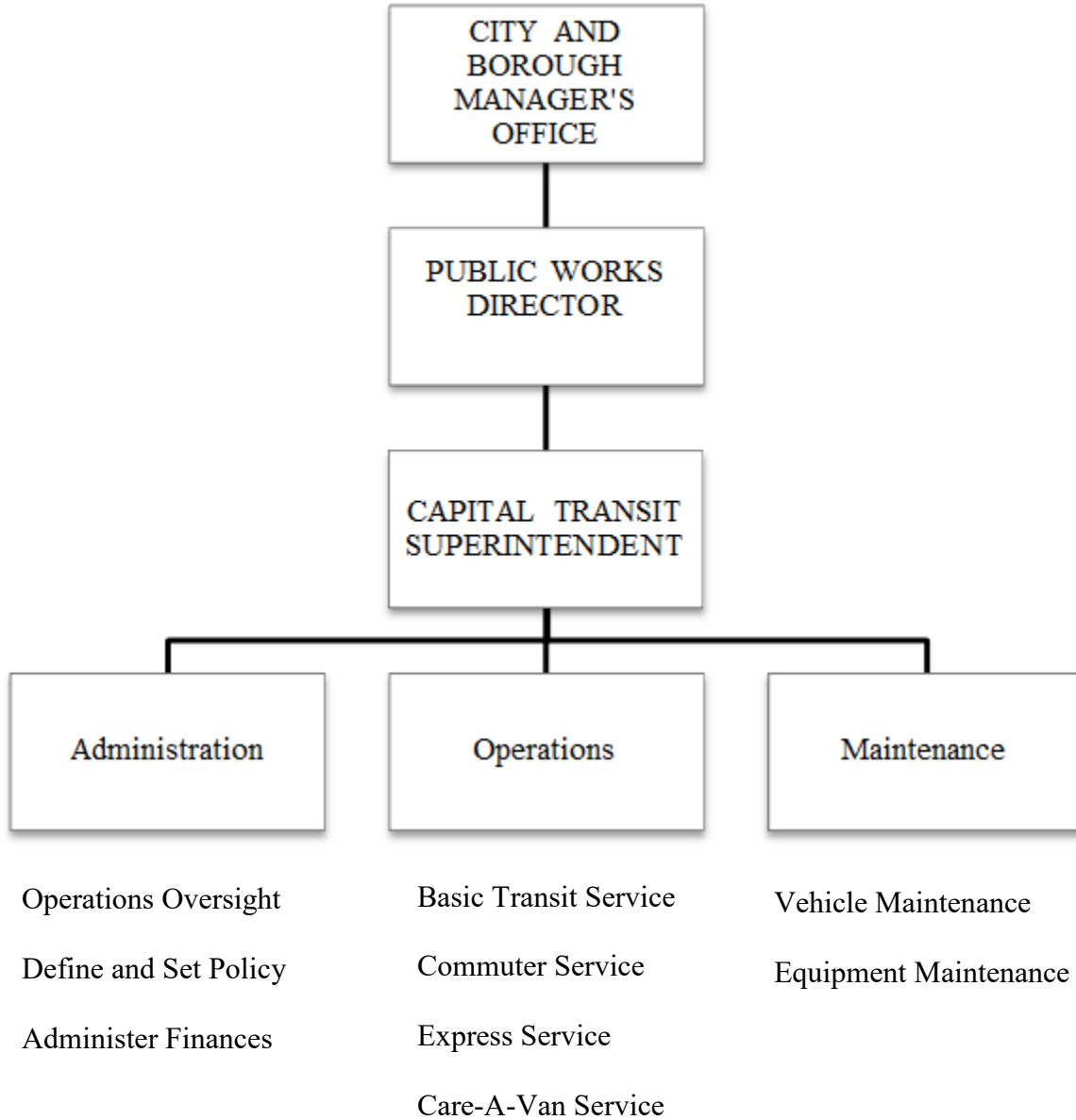
### The significant budgetary changes include:

#### FY22 Revised Budget

- Personnel services decreased from the FY22 Approved Budget by \$31,500 (0.7%) due to anticipated vacancies.

# TRANSIT

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# NOTES

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# ENTERPRISE FUNDS

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 76,020,200	91,048,200	93,789,600	91,257,200	100,317,500
Commodities & Services	42,146,800	47,236,200	55,344,400	44,980,100	45,393,900
Capital Outlay	10,937,300	7,679,800	3,293,500	3,858,500	5,911,000
Debt Service	3,065,700	6,767,000	6,670,800	7,029,600	6,937,100
Support to:					
General Fund	-	-	-	-	579,100
Capital Projects	29,230,000	20,418,000	20,418,000	13,046,700	13,715,700
<b>Total Expenses</b>	<b>161,400,000</b>	<b>173,149,200</b>	<b>179,516,300</b>	<b>160,172,100</b>	<b>172,854,300</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	11,000	15,100	15,100	15,100	15,100
Charges for Services	129,440,500	145,620,300	143,723,100	146,746,700	149,574,500
Licenses, Permits & Fees	455,400	480,000	200,400	480,000	472,000
Sales	26,100	14,000	13,500	14,000	4,000
Rentals & Leases	3,039,900	3,109,400	1,816,700	3,124,700	1,964,200
Federal Revenues	7,749,200	17,437,600	16,136,900	2,850,000	1,278,700
State Shared Revenues	481,800	319,000	388,600	409,000	300,000
State Grants	-	1,980,300	3,000,000	1,980,300	2,586,500
Fines & Penalties	18,600	23,000	18,000	23,000	18,000
Interest	4,860,600	1,782,600	1,980,000	1,712,600	2,624,000
Bond Proceeds	16,089,200	-	-	-	-
Support from :					
General Fund	300,000	1,204,900	1,204,900	-	-
Liquor Tax	175,000	175,000	175,000	175,000	175,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Marine Passenger Fees	55,000	448,500	97,500	448,500	448,500
Port Development Fees	358,500	-	351,000	-	-
Sales Tax	400,000	400,000	400,000	-	-
Capital Projects	536,900	300	-	-	-
Pandemic Response	37,800	-	40,000	-	-
<b>Total Funding Sources</b>	<b>164,553,500</b>	<b>173,528,000</b>	<b>170,078,700</b>	<b>158,496,900</b>	<b>159,978,500</b>
<b>ENTERPRISE FUNDS COMBINED</b>					
<b>FUND BALANCES</b>					
Debt Service Reserve	2,490,900	4,315,500	4,315,500	16,722,000	16,722,000
Increase (Decrease) in Reserve	1,824,600	12,406,500	12,406,500	(2,722,300)	(2,722,300)
<b>End of Period Reserve</b>	<b>\$ 4,315,500</b>	<b>16,722,000</b>	<b>16,722,000</b>	<b>13,999,700</b>	<b>13,999,700</b>
Beginning Available Fund Balance	114,881,100	118,034,600	118,034,600	96,190,500	96,190,500
Increase (Decrease) in Fund Balance	3,153,500	(12,027,700)	(21,844,100)	1,047,100	(10,153,500)
<b>End of Period Available Fund Balance</b>	<b>\$ 118,034,600</b>	<b>106,006,900</b>	<b>96,190,500</b>	<b>97,237,600</b>	<b>86,037,000</b>
<b>STAFFING</b>	<b>582.91</b>	<b>603.93</b>	<b>625.58</b>	<b>602.63</b>	<b>684.27</b>



# AIRPORT

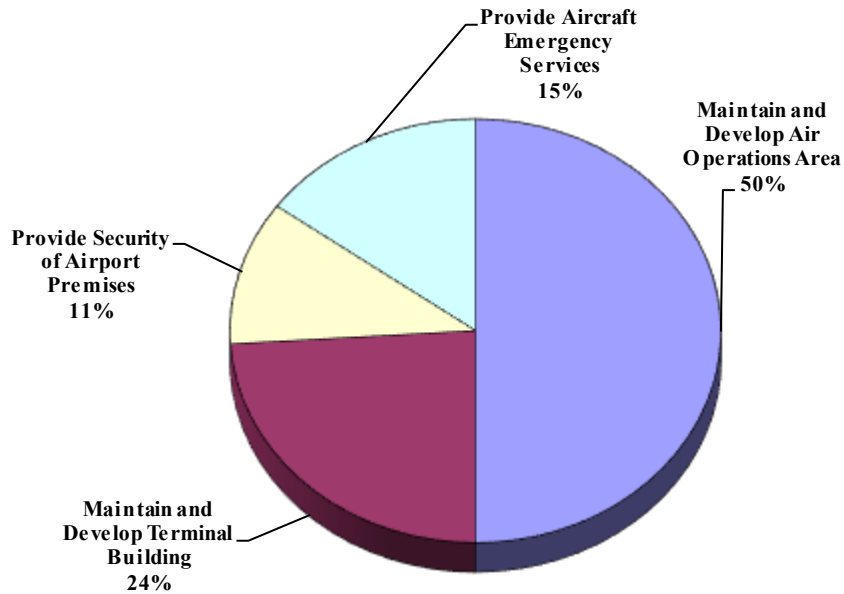
## MISSION STATEMENT

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

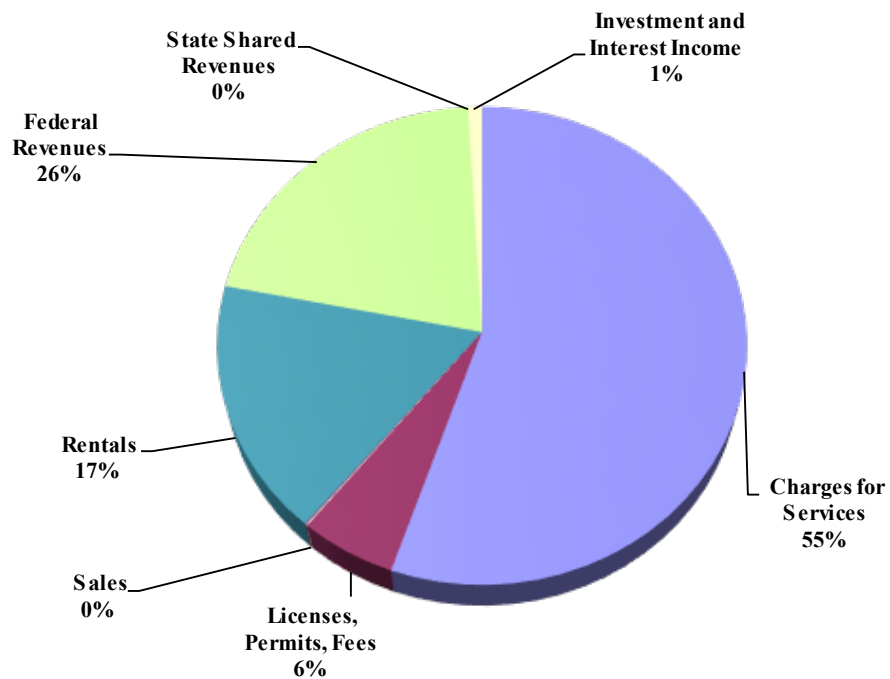
**FY22 REVISED BUDGET**

**\$ 10,663,900**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# AIRPORT

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 3,010,000	3,141,200	2,822,000	3,255,000	2,988,200
Commodities & Services	4,456,500	5,077,000	5,274,700	4,843,500	4,953,400
Debt Service	384,200	2,451,700	2,451,700	2,722,300	2,722,300
Support to Capital Projects	16,800,000	-	-	-	-
<b>Total Expenses</b>	<b>24,650,700</b>	<b>10,669,900</b>	<b>10,548,400</b>	<b>10,820,800</b>	<b>10,663,900</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	3,849,800	4,423,400	2,606,800	5,126,000	3,368,200
Licenses, Permits, Fees	408,900	480,000	200,400	480,000	342,000
Sales	4,400	4,000	4,000	4,000	4,000
Fines and Forfeitures	6,300	8,000	8,000	8,000	8,000
Rentals	2,114,200	2,219,400	891,700	2,234,700	1,039,200
Federal Revenues	1,137,800	17,437,600	16,136,900	2,850,000	1,278,700
State Shared Revenues	72,600	44,000	-	44,000	-
Investment and Interest Income	145,800	57,500	54,000	57,500	54,000
Other Revenue	21,700	10,000	9,500	10,000	9,500
Support from Pandemic Response	2,500	-	-	-	-
Bond Proceeds	16,089,200	-	-	-	-
<b>Total Funding Sources</b>	<b>23,853,200</b>	<b>24,683,900</b>	<b>19,911,300</b>	<b>10,814,200</b>	<b>6,103,600</b>
<b>FUND BALANCE:</b>					
<b>Debt Reserve</b>					
Beginning Debt Service Reserve	-	1,791,800	1,791,800	14,198,300	14,198,300
Increase (Decrease) in Reserve	1,791,800	12,406,500	12,406,500	(2,722,300)	(2,722,300)
<b>End of Period Reserve</b>	<b>\$ 1,791,800</b>	<b>14,198,300</b>	<b>14,198,300</b>	<b>11,476,000</b>	<b>11,476,000</b>
<b>Available Fund Balance</b>					
Beginning Available Fund Balance	4,372,700	3,575,200	3,575,200	531,600	531,600
Increase (Decrease) in Fund Balance	(797,500)	1,607,500	(3,043,600)	2,715,700	(1,838,000)
<b>End of Period Available Fund Balance</b>	<b>\$ 3,575,200</b>	<b>5,182,700</b>	<b>531,600</b>	<b>3,247,300</b>	<b>(1,306,400)</b>
<b>STAFFING</b>	<b>34.46</b>	<b>36.97</b>	<b>36.97</b>	<b>36.97</b>	<b>36.97</b>

## BUDGET HIGHLIGHT

The Airport FY22 Revised Budget shows a decrease from the FY22 Approved Budget of \$156,900 (1.4%).

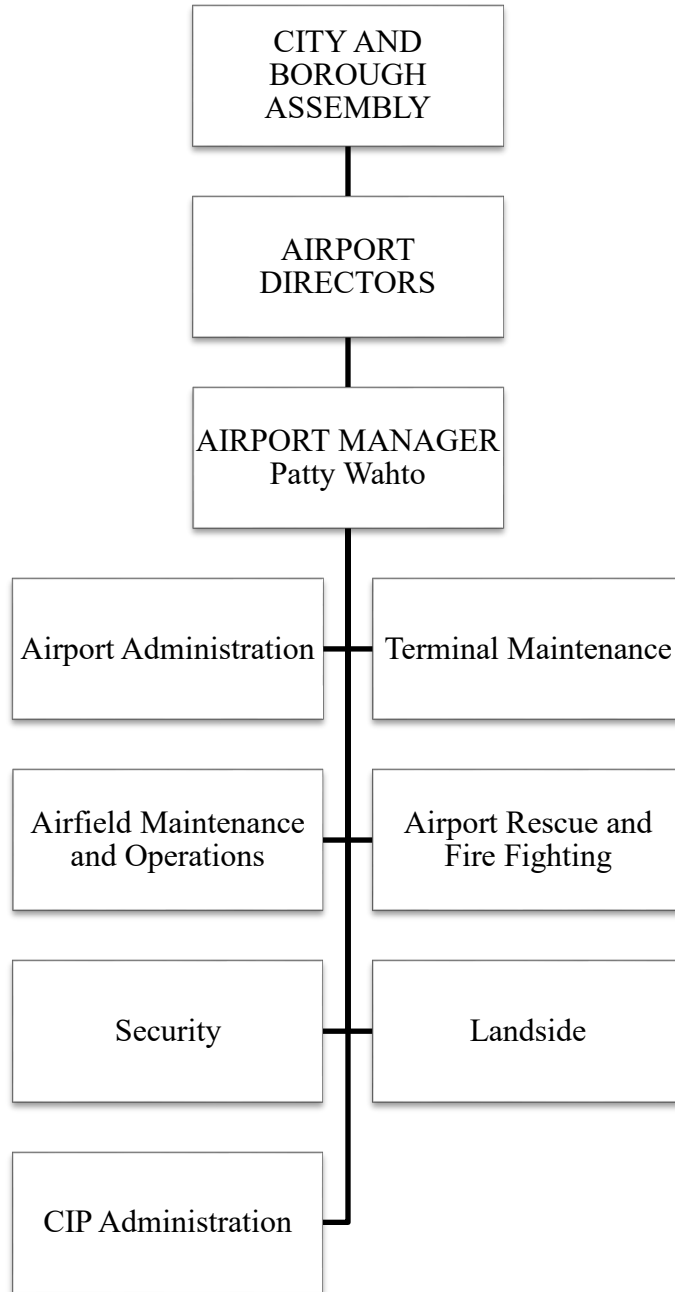
### The significant budgetary changes include:

#### FY22 Revised Budget

- Personnel services decreased from the FY22 Approved Budget by \$266,800 (8.2%) due to holding multiple positions vacant as a result of changes in funding sources, specifically professional service contracts.
- Commodities and services increased \$109,900 (2.3%) due to the addition of a new service contract.

# AIRPORT

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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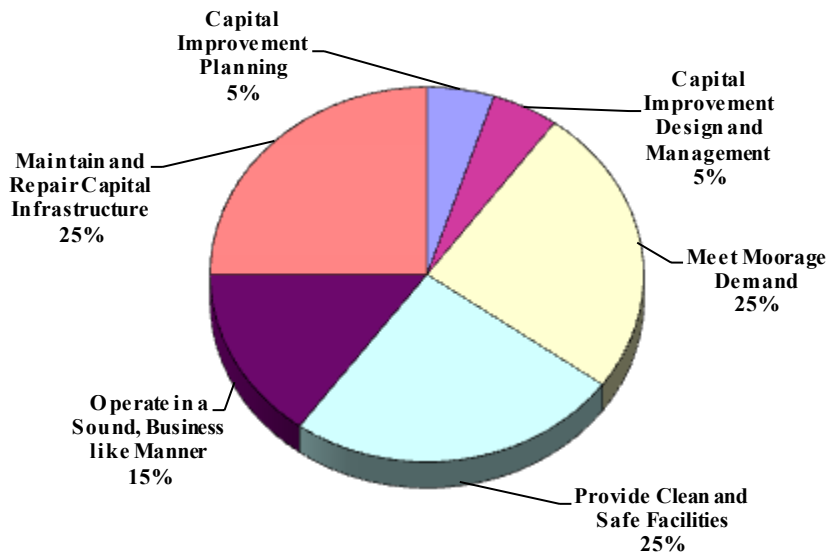
# DOCKS

## DOCKS MISSION STATEMENT

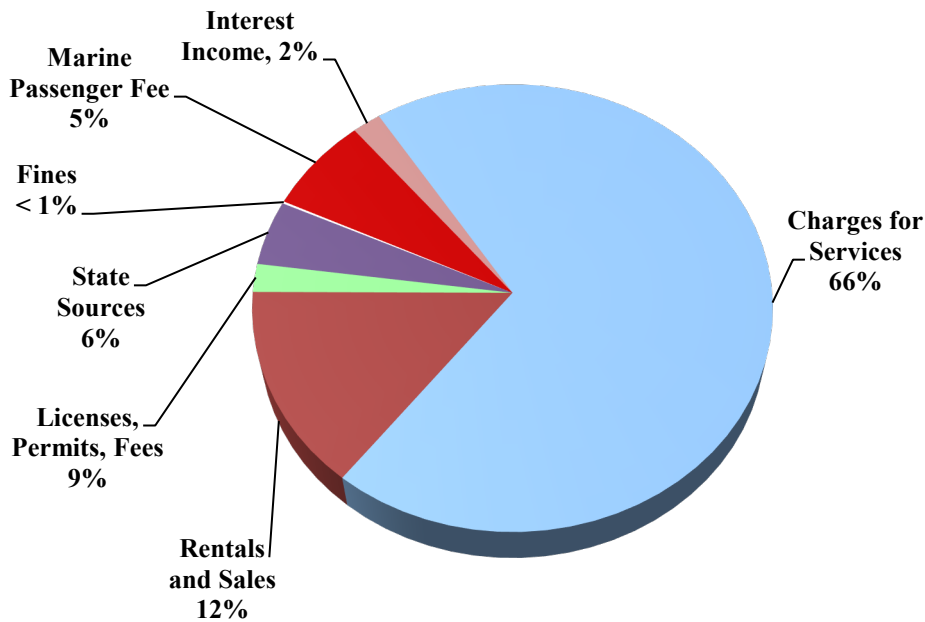
The CBJ Docks and Harbors Board develop and provide services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

**FY22 REVISED BUDGET FOR DOCKS \$ 2,052,500**

## CORE SERVICES COMBINED FOR DOCKS AND HARBORS



## FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

# DOCKS

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Adopted Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 687,300	1,133,600	967,700	1,173,300	1,086,400
Commodities and Services	687,900	983,700	872,200	979,200	965,100
Capital Outlay	23,900	35,000	1,000	35,000	1,000
<b>Total Expenses</b>	<b>1,399,100</b>	<b>2,152,300</b>	<b>1,840,900</b>	<b>2,187,500</b>	<b>2,052,500</b>
<b>FUNDING SOURCES:</b>					
Interdepartmental Charges	11,000	15,100	15,100	15,100	15,100
Charges for Services	1,143,400	1,660,000	330,000	1,660,000	1,250,000
Interest	147,200	70,000	70,000	70,000	70,000
Support from:					
Pandemic Response Fund	-	-	20,000	-	-
Capital Projects	3,700	-	-	-	-
Marine Passenger Fees	55,000	448,500	97,500	448,500	448,500
Port Development Fees	358,500	-	351,000	-	-
<b>Total Funding Sources</b>	<b>1,718,800</b>	<b>2,193,600</b>	<b>883,600</b>	<b>2,193,600</b>	<b>1,783,600</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	2,266,900	2,586,600	2,586,600	1,629,300	1,629,300
Increase (Decrease) in Fund Balance	319,700	41,300	(957,300)	6,100	(268,900)
End of Period Fund Balance	<b>\$ 2,586,600</b>	<b>2,627,900</b>	<b>1,629,300</b>	<b>1,635,400</b>	<b>1,360,400</b>
<b>STAFFING</b>	<b>13.76</b>	<b>13.76</b>	<b>13.74</b>	<b>13.76</b>	<b>13.74</b>

## BUDGET HIGHLIGHT

The Docks FY22 Revised Budget shows a decrease from the FY22 Approved Budget of \$135,000 (6.2%).

### The significant budgetary changes include:

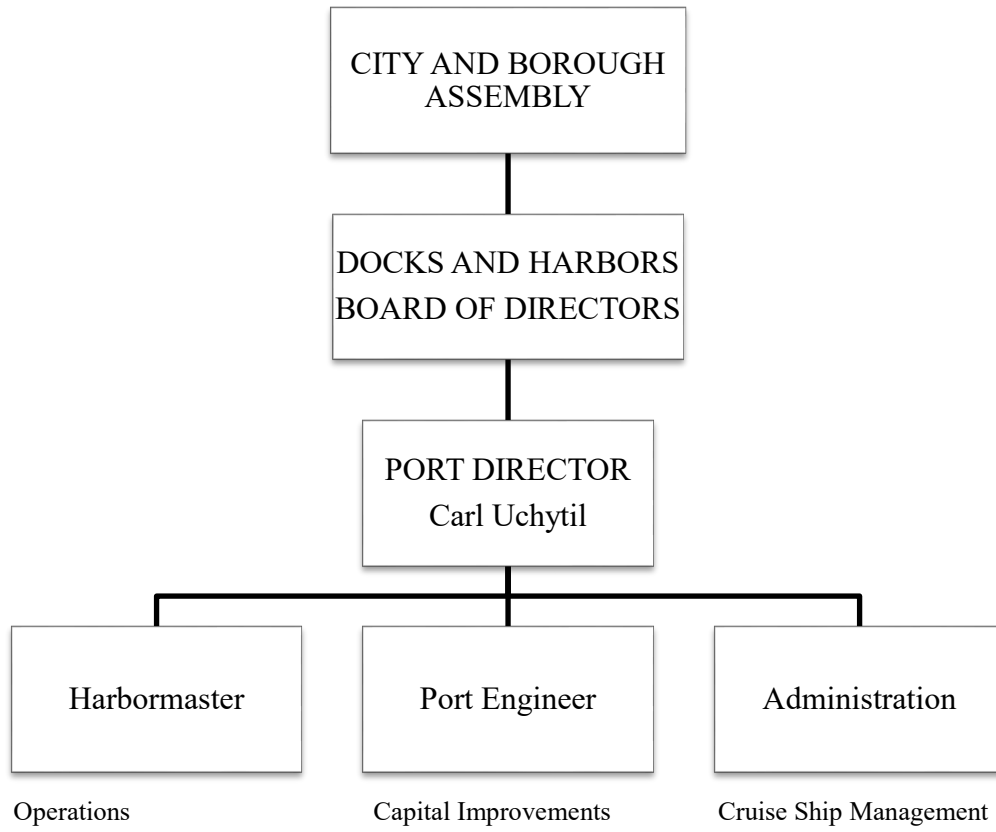
#### FY22 Revised Budget

- Personnel services decreased from the FY22 Approved Budget by \$86,900 (7.4%) due to changing harbor technician positions to part-time limited.
- Commodities and services decreased \$14,100 (1.4%) due to a reduction in the Full Cost Allocation for central service department services.
- Capital Outlay decreased \$34,000 (97.1%) due to a reduced need for equipment replacements.

# DOCKS

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# HARBORS

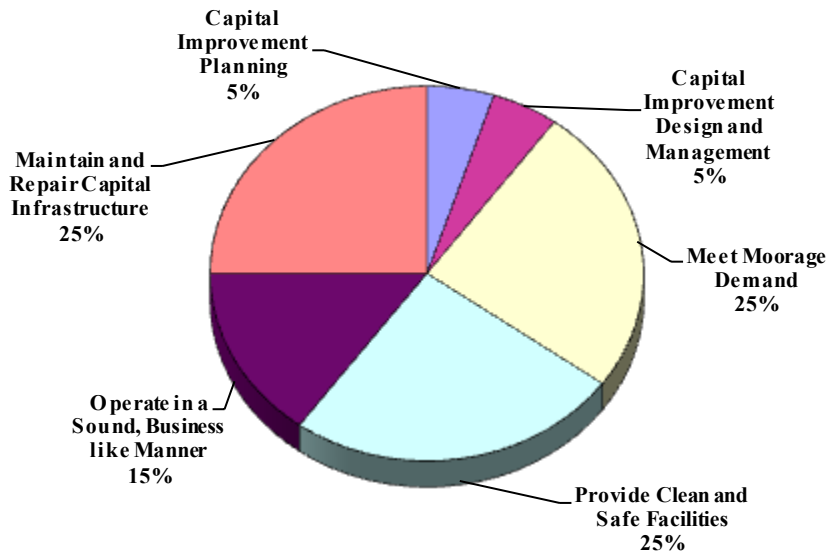
## HARBORS MISSION STATEMENT

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

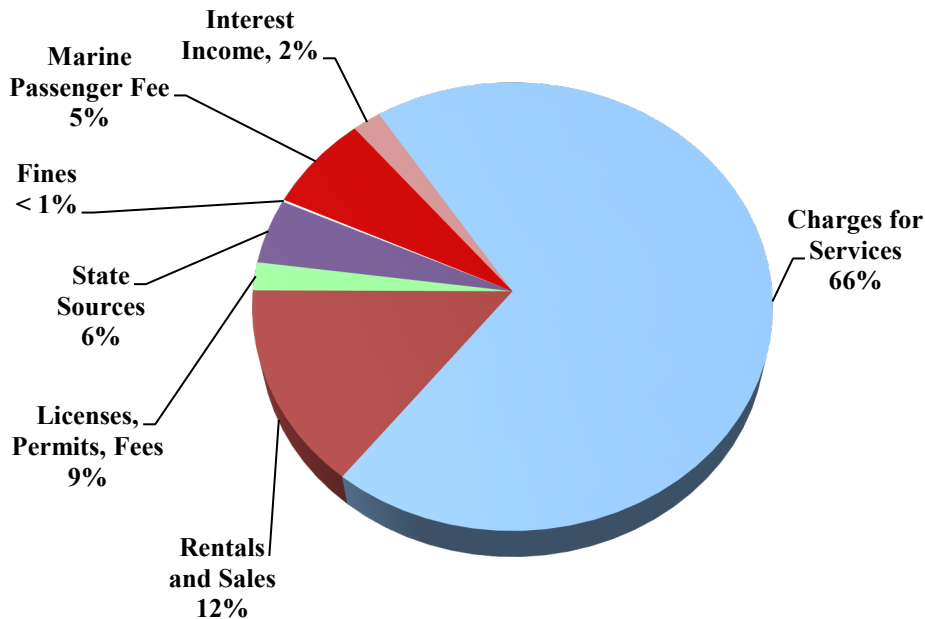
## FY22 REVISED BUDGET FOR HARBORS

\$ 4,374,600

## CORE SERVICES COMBINED FOR DOCKS AND HARBORS



## FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

# HARBORS

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Adopted Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 1,754,400	1,872,800	1,926,100	1,935,000	1,916,300
Commodities and Services	1,427,400	1,637,800	1,673,800	1,626,800	1,715,700
Capital Outlay	-	10,000	5,000	10,000	5,000
Debt Service	646,300	738,400	738,400	737,600	737,600
Support to Capital Projects	155,000	-	-	-	-
<b>Total Expenses</b>	<b>3,983,100</b>	<b>4,259,000</b>	<b>4,343,300</b>	<b>4,309,400</b>	<b>4,374,600</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	3,014,600	3,340,000	3,225,000	3,340,000	3,225,000
Rentals	925,700	890,000	925,000	890,000	925,000
State Shared Revenue	409,200	275,000	388,600	365,000	300,000
Fines and Forfeitures	12,300	15,000	10,000	15,000	10,000
Licenses, Permits & Fees	46,500	-	-	-	130,000
Interest Income	162,400	70,000	52,500	70,000	52,500
Support from:					
Pandemic Response	26,900	-	20,000	-	-
Capital Projects	-	300	-	-	-
<b>Total Funding Sources</b>	<b>4,597,600</b>	<b>4,590,300</b>	<b>4,621,100</b>	<b>4,680,000</b>	<b>4,642,500</b>
<b>FUND BALANCE:</b>					
Debt Service Reserve	749,500	782,300	782,300	782,300	782,300
Increase (Decrease) in Reserve	32,800	-	-	-	-
<b>End of Period Reserve</b>	<b>\$ 782,300</b>	<b>782,300</b>	<b>782,300</b>	<b>782,300</b>	<b>782,300</b>
Beginning Available Fund Balance	(309,500)	305,000	305,000	582,800	582,800
Increase (decrease) in Fund Balance	614,500	331,000	277,800	370,600	267,900
<b>End of Period Fund Balance</b>	<b>\$ 305,000</b>	<b>\$ 636,000</b>	<b>\$ 582,800</b>	<b>\$ 953,400</b>	<b>\$ 850,700</b>
<b>STAFFING</b>	<b>16.33</b>	<b>16.33</b>	<b>16.33</b>	<b>16.33</b>	<b>16.33</b>

## BUDGET HIGHLIGHT

The Harbors FY22 Revised Budget shows an increase over the FY22 Approved Budget of \$65,200 (1.5%).

### The significant budgetary changes include:

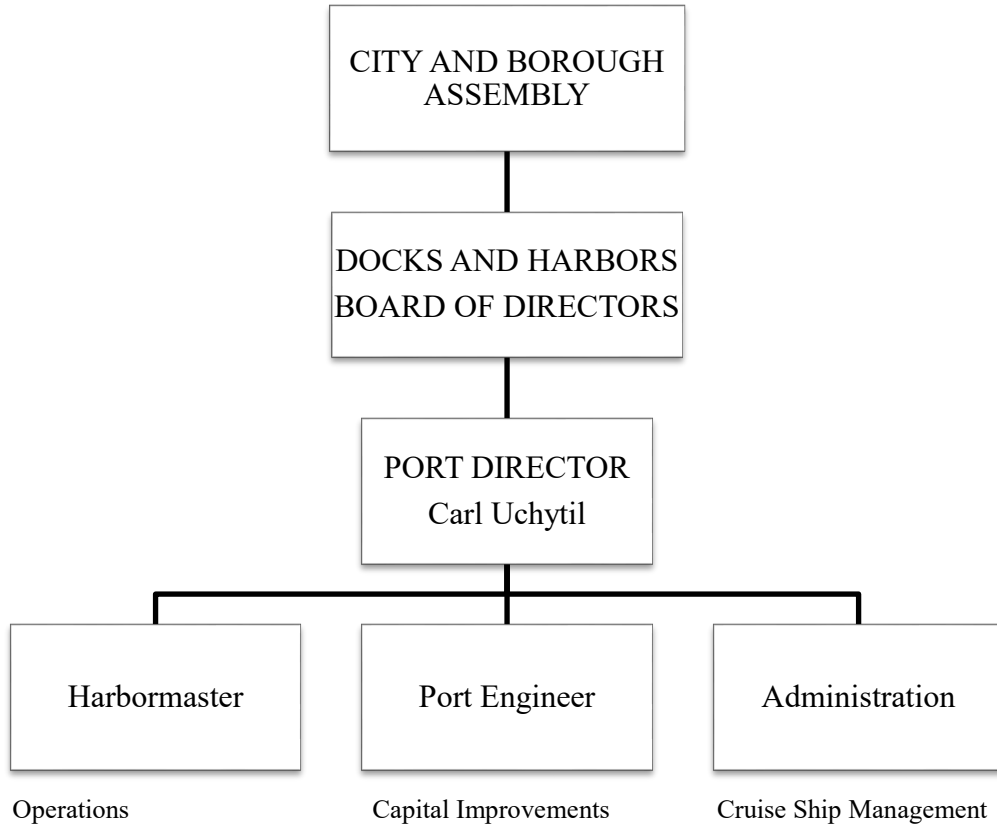
#### FY22 Revised Budget

- Commodities and services increased \$88,900 (5.5%) in rent costs associated with lease changes.
- Capital Outlay decreased \$5,000 (50%) due to a reduced need for equipment replacement.

# HARBORS

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# BARTLETT REGIONAL HOSPITAL

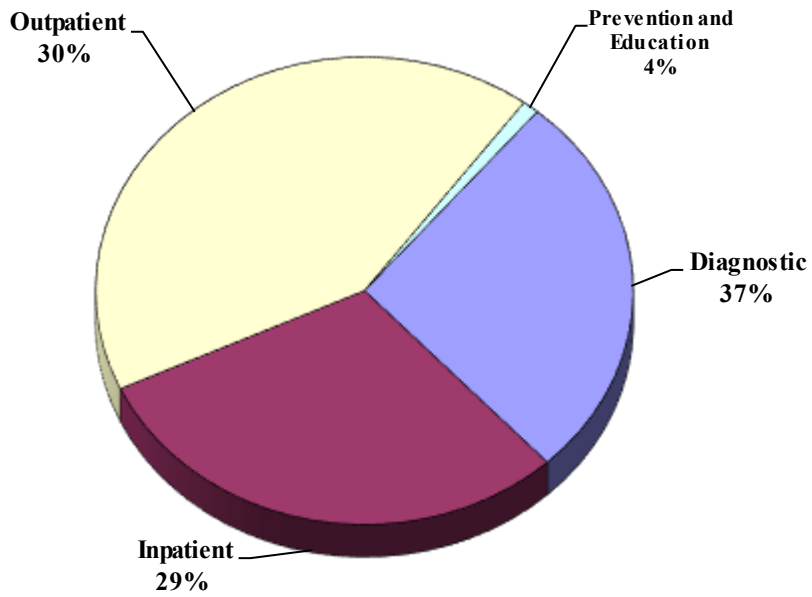
## MISSION STATEMENT

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

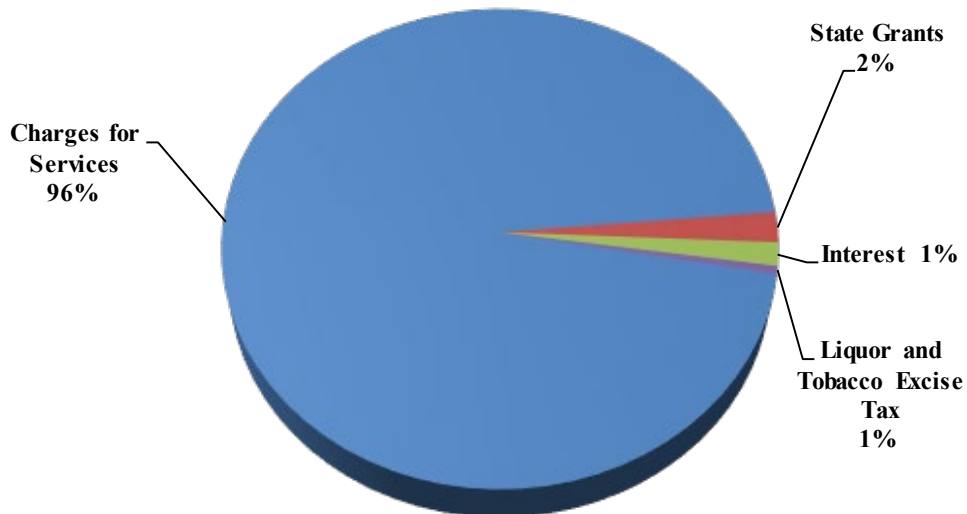
## FY22 REVISED BUDGET

**\$ 131,078,400**

## CORE SERVICES



## FUNDING SOURCES



See the Glossary for definitions of terms.

# BARTLETT REGIONAL HOSPITAL

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Adopted Budget	Revised Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 65,503,400	78,281,100	82,967,100	78,281,100	87,801,900
Commodities and Services	28,203,700	30,235,100	40,160,300	30,205,100	31,109,800
Capital Outlay	10,847,800	6,708,500	3,200,000	3,508,500	5,000,000
Debt Service	1,467,800	1,661,500	1,661,500	1,666,700	1,666,700
Support to Capital Projects	4,000,000	10,290,000	10,290,000	10,290,000	5,500,000
<b>Total Expenses</b>	<b>110,022,700</b>	<b>127,176,200</b>	<b>138,278,900</b>	<b>123,951,400</b>	<b>131,078,400</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	100,225,000	115,531,600	119,211,600	115,531,600	122,270,500
State Grants	-	1,980,300	3,000,000	1,980,300	2,586,500
Federal Grants	6,611,400	-	-	-	-
Interest Income	3,008,600	1,225,100	1,228,300	1,225,100	2,000,000
Support from:					
Liquor Tax	175,000	175,000	175,000	175,000	175,000
Tobacco Excise Tax	518,000	518,000	518,000	518,000	518,000
Capital Projects	500,000	-	-	-	-
<b>Total Funding Sources</b>	<b>111,038,000</b>	<b>119,430,000</b>	<b>124,132,900</b>	<b>119,430,000</b>	<b>127,550,000</b>
<b>FUND BALANCE:</b>					
<b>Debt Reserve</b>					
Beginning Debt Service Reserve	1,741,400	1,741,400	1,741,400	1,741,400	1,741,400
Increase (Decrease) in Reserve	-	-	-	-	-
<b>End of Period Reserve</b>	<b>\$ 1,741,400</b>	<b>\$ 1,741,400</b>	<b>\$ 1,741,400</b>	<b>\$ 1,741,400</b>	<b>\$ 1,741,400</b>
Beginning Available Fund Balance	72,131,700	73,147,000	73,147,000	59,001,000	59,001,000
Increase (Decrease) in Fund Balance	1,015,300	(7,746,200)	(14,146,000)	(4,521,400)	(3,528,400)
<b>End of Period Fund Balance</b>	<b>\$ 73,147,000</b>	<b>\$ 65,400,800</b>	<b>\$ 59,001,000</b>	<b>\$ 54,479,600</b>	<b>\$ 55,472,600</b>
<b>STAFFING</b>	<b>465.57</b>	<b>484.33</b>	<b>506.00</b>	<b>484.33</b>	<b>566.00</b>

## BUDGET HIGHLIGHT

The Hospital FY22 Revised Budget shows an increase from the FY22 Approved Budget of \$7,127,000 (5.7%).

### The significant budgetary changes include:

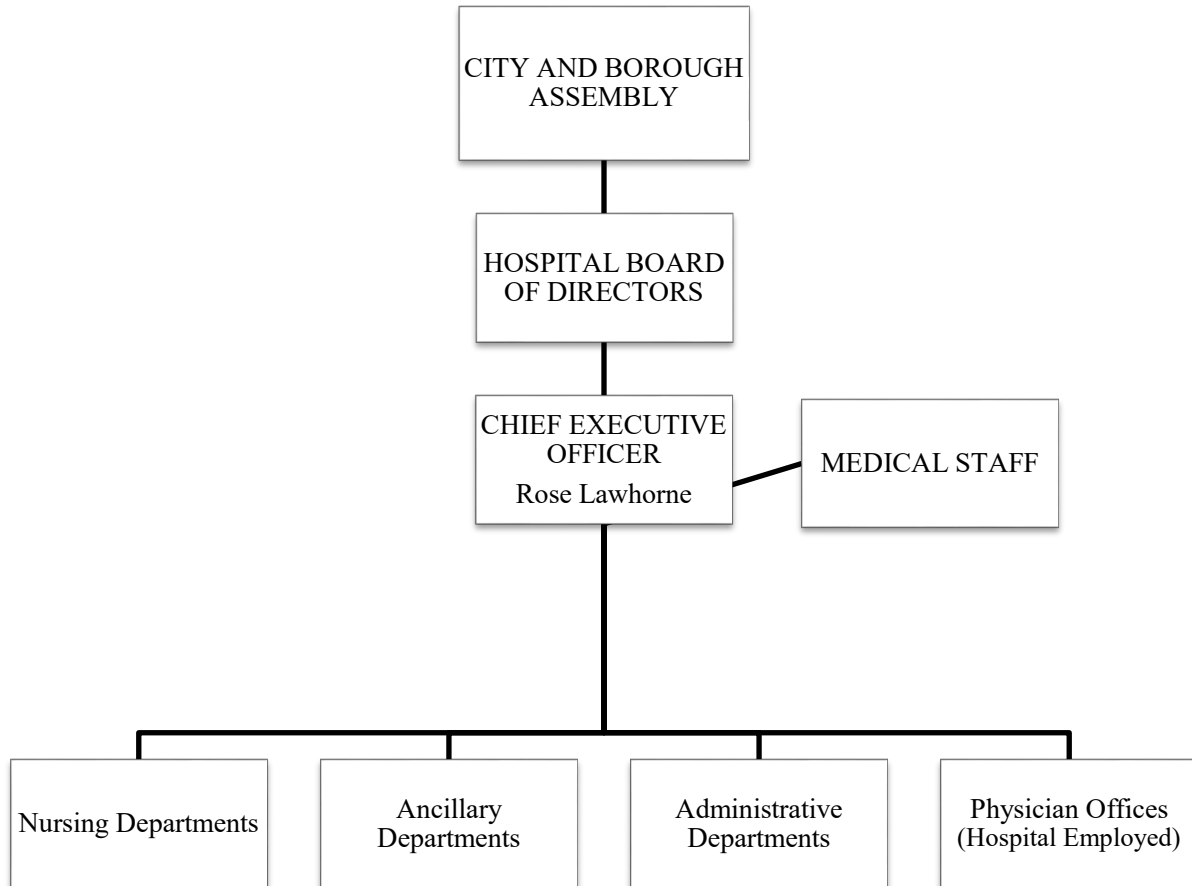
#### FY22 Revised Budget

- Personnel services increased \$9,520,800 (12.2%) due to the addition of a mental and behavioral health program, and retaining staff for COVID-19 screening and triage.
- Commodities and services increased \$904,700 (3.0%) primarily due to increases in contractual services and insurance costs.
- Capital Outlay increased \$1,491,500 (42.5%) due to increased planned purchases for equipment.

# BARTLETT REGIONAL HOSPITAL

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## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# WASTE MANAGEMENT

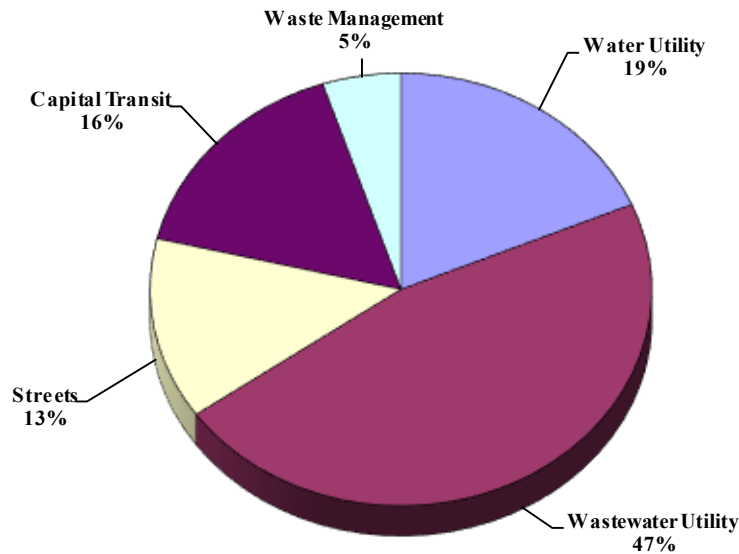
## MISSION STATEMENT

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.

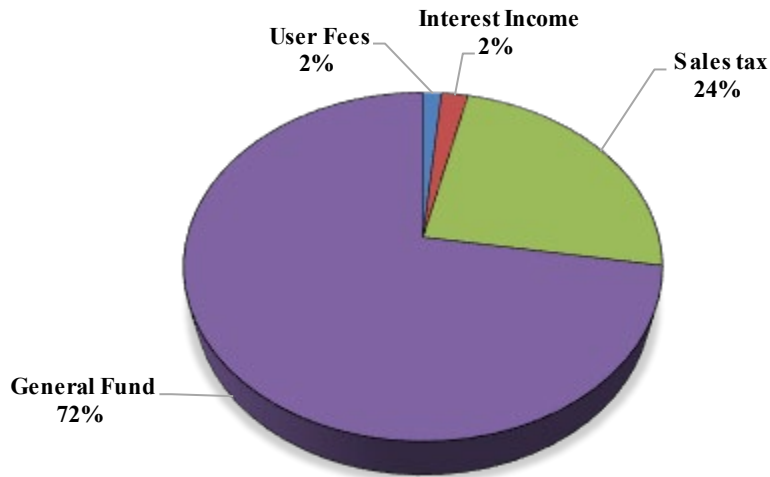
## FY22 REVISED BUDGET

**\$579,100**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR WASTE MANAGEMENT (HISTORICAL)



# WASTE MANAGEMENT

## COMPARATIVES

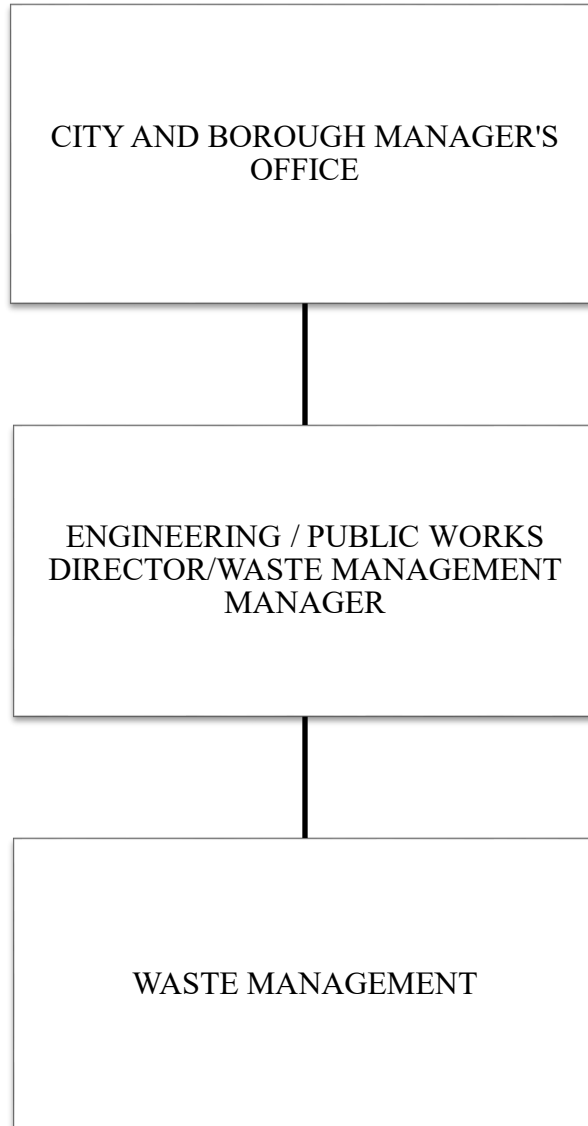
	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 169,700	168,300	151,000	-	-
Commodities and Services	1,402,900	1,842,000	1,744,000	-	-
Support to Capital Projects	1,000,000	-	-	-	-
Support to General Fund	-	-	-	-	579,100
<b>Total Expenses</b>	<b>2,572,600</b>	<b>2,010,300</b>	<b>1,895,000</b>	<b>-</b>	<b>579,100</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	797,300	24,400	23,500	-	-
Interest Income	68,100	35,000	35,000	-	-
Sales Tax Revenue	400,000	400,000	400,000	-	-
Support from General Fund	300,000	1,204,900	1,204,900	-	-
<b>Total Funding Sources</b>	<b>1,565,400</b>	<b>1,664,300</b>	<b>1,663,400</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	1,817,900	810,700	810,700	579,100	579,100
Increase (Decrease) in Fund Balance	(1,007,200)	(346,000)	(231,600)	-	(579,100)
End of Period Fund Balance	<b>\$ 810,700</b>	<b>464,700</b>	<b>579,100</b>	<b>579,100</b>	<b>-</b>
<b>STAFFING</b>	<b>1.60</b>	<b>1.30</b>	<b>1.30</b>	<b>-</b>	<b>-</b>

Effective in FY22, the Waste Management Fund was liquidated and transitioned into the General Fund as the RecycleWorks Division (in the Public Works and Engineering Department).

# WASTE MANAGEMENT

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## FUNCTIONAL AND STAFFING ORGANIZATION CHART



Administration  
Household Hazardous Waste  
Recycling  
Junk Vehicles

# NOTES

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# WASTEWATER

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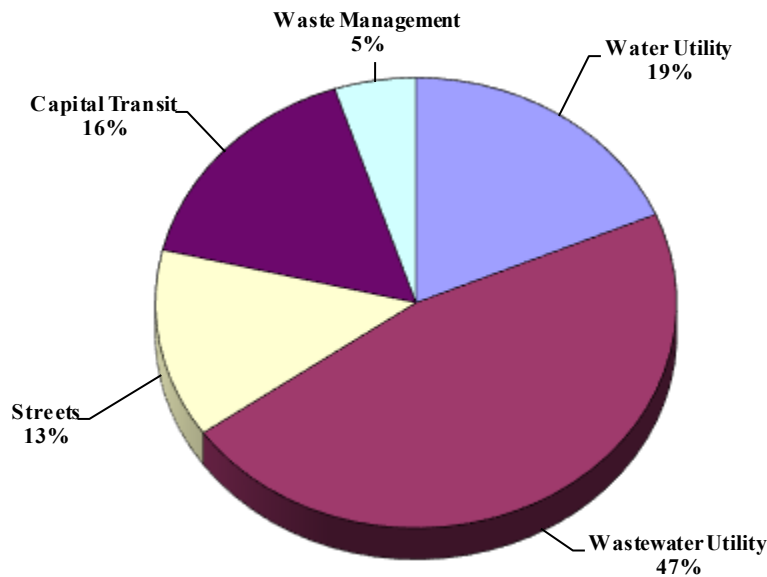
## MISSION STATEMENT

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.

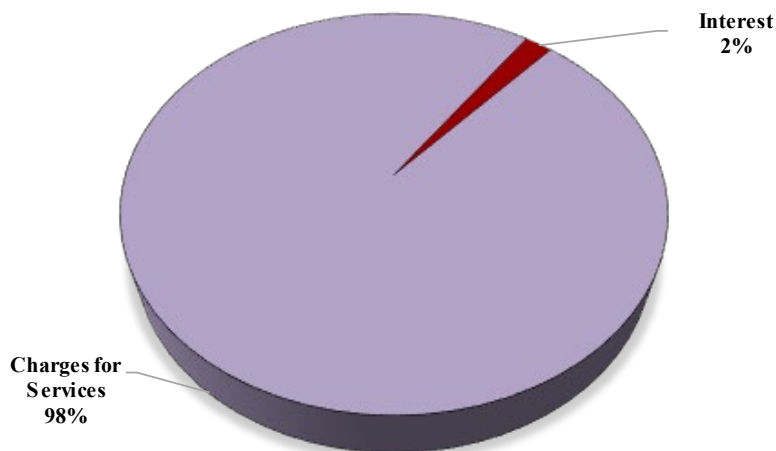
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**FY22 REVISED BUDGET            \$ 17,502,300**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

# WASTEWATER

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Adopted Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 3,480,200	4,663,300	3,566,500	4,783,600	4,708,400
Commodities and Services	4,559,200	5,735,900	4,158,600	5,574,800	4,930,200
Capital Outlay	65,600	741,300	87,500	120,000	720,000
Debt Service	495,400	1,778,200	1,682,000	1,776,900	1,684,700
Support to Capital Projects	3,225,000	6,215,000	6,215,000	-	5,459,000
<b>Total Expenses</b>	<b>11,825,400</b>	<b>19,133,700</b>	<b>15,709,600</b>	<b>12,255,300</b>	<b>17,502,300</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	14,460,900	14,529,000	12,611,100	14,819,800	13,488,900
Interest	822,700	162,500	325,400	145,000	267,500
Support from Pandemic Response	7,900	-	-	-	-
<b>Total Funding Sources</b>	<b>15,291,500</b>	<b>14,691,500</b>	<b>12,936,500</b>	<b>14,964,800</b>	<b>13,756,400</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	11,089,900	14,556,000	14,556,000	11,782,900	11,782,900
Increase (decrease) in Fund Balance	3,466,100	(4,442,200)	(2,773,100)	2,709,500	(3,745,900)
<b>End of Period Fund Balance</b>	<b>\$ 14,556,000</b>	<b>10,113,800</b>	<b>11,782,900</b>	<b>14,492,400</b>	<b>8,037,000</b>
<b>STAFFING</b>	<b>36.86</b>	<b>37.16</b>	<b>37.16</b>	<b>37.16</b>	<b>37.15</b>

## BUDGET HIGHLIGHT

The Wastewater FY22 Revised Budget shows an increase over the FY22 Approved Budget of \$5,247,000 (42.8%).

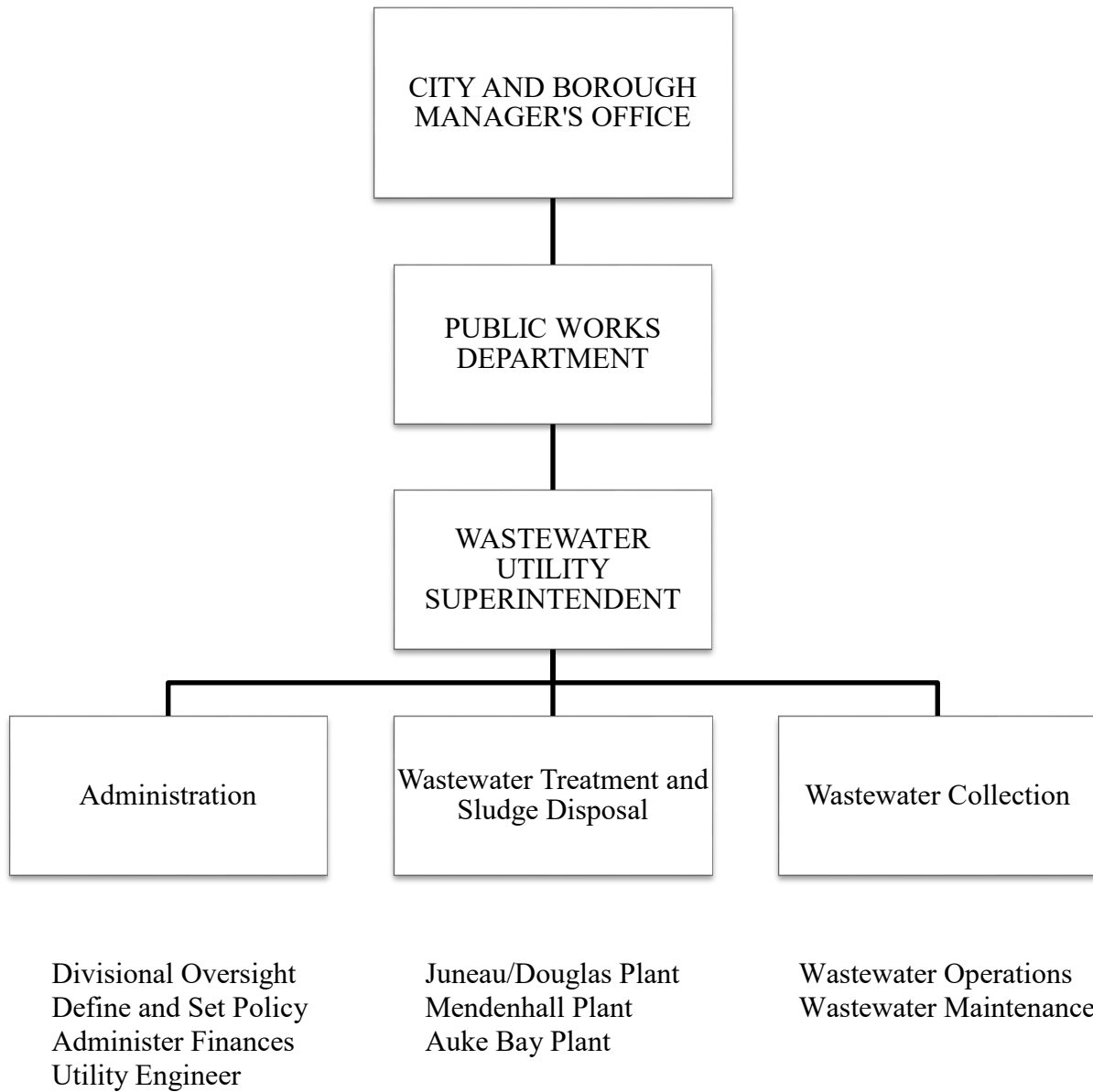
### The significant budgetary changes include:

#### FY22 Revised Budget

- Commodities and services decreased \$644,600 (11.6%) primarily due to reduced need to ship out solid waste and chemical usage.
- Capital Outlay increased by \$600,000 (500%) for a potential land purchase.
- Support to Capital Projects increased \$5,459,000.

# WASTEWATER

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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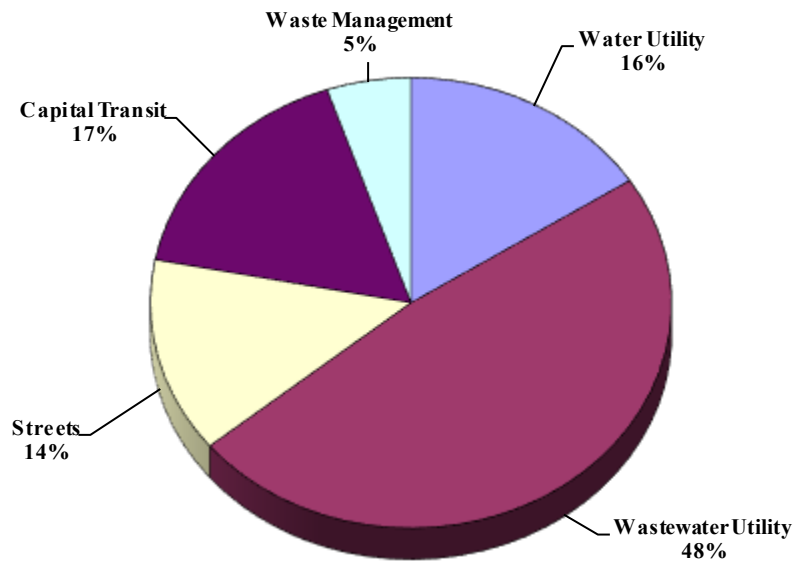
# WATER

## MISSION STATEMENT

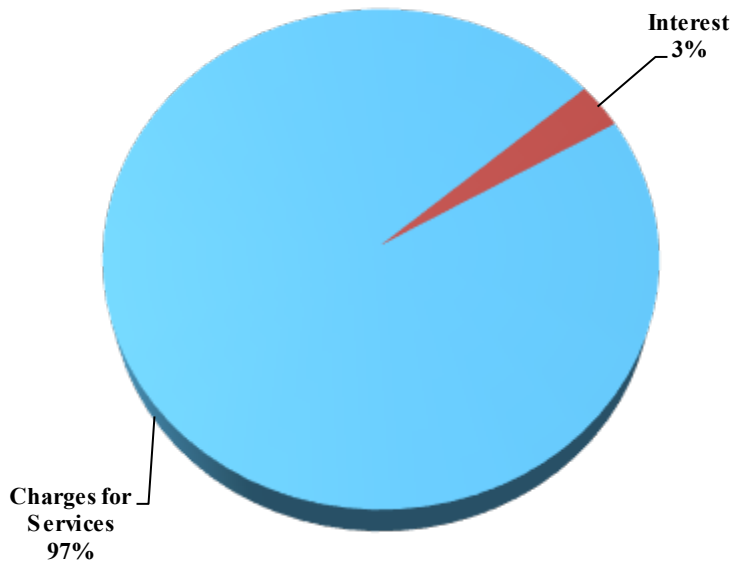
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

**FY22 REVISED BUDGET            \$ 6,603,500**

## PUBLIC WORKS DEPARTMENT CORE SERVICES



## FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

# WATER

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 1,415,200	1,787,900	1,389,200	1,829,200	1,816,300
Commodities and Services	1,409,200	1,724,700	1,460,800	1,750,700	1,719,700
Capital Outlay	-	185,000	-	185,000	185,000
Debt Service	72,000	137,200	137,200	126,100	125,800
Support to Capital Projects	4,050,000	3,913,000	3,913,000	2,756,700	2,756,700
<b>Total Expenses</b>	<b>6,946,400</b>	<b>7,747,800</b>	<b>6,900,200</b>	<b>6,647,700</b>	<b>6,603,500</b>
<b>FUNDING SOURCES:</b>					
Charges for Services	5,949,500	6,111,900	5,715,100	6,269,300	5,962,400
Interest	505,800	162,500	214,800	145,000	180,000
Support from Capital Projects	33,200	-	-	-	-
Support from Pandemic Response	500	-	-	-	-
<b>Total Funding Sources</b>	<b>6,489,000</b>	<b>6,274,400</b>	<b>5,929,900</b>	<b>6,414,300</b>	<b>6,142,400</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	9,353,500	8,896,100	8,896,100	7,925,800	7,925,800
Increase (decrease) in Fund Balance	(457,400)	(1,473,400)	(970,300)	(233,400)	(461,100)
<b>End of Period Fund Balance</b>	<b>\$ 8,896,100</b>	<b>7,422,700</b>	<b>7,925,800</b>	<b>7,692,400</b>	<b>7,464,700</b>
<b>STAFFING</b>	<b>14.33</b>	<b>14.08</b>	<b>14.08</b>	<b>14.08</b>	<b>14.08</b>

## BUDGET HIGHLIGHT

The Water FY22 Revised Budget shows a decrease from the FY22 Approved Budget of \$44,200 (0.7%).

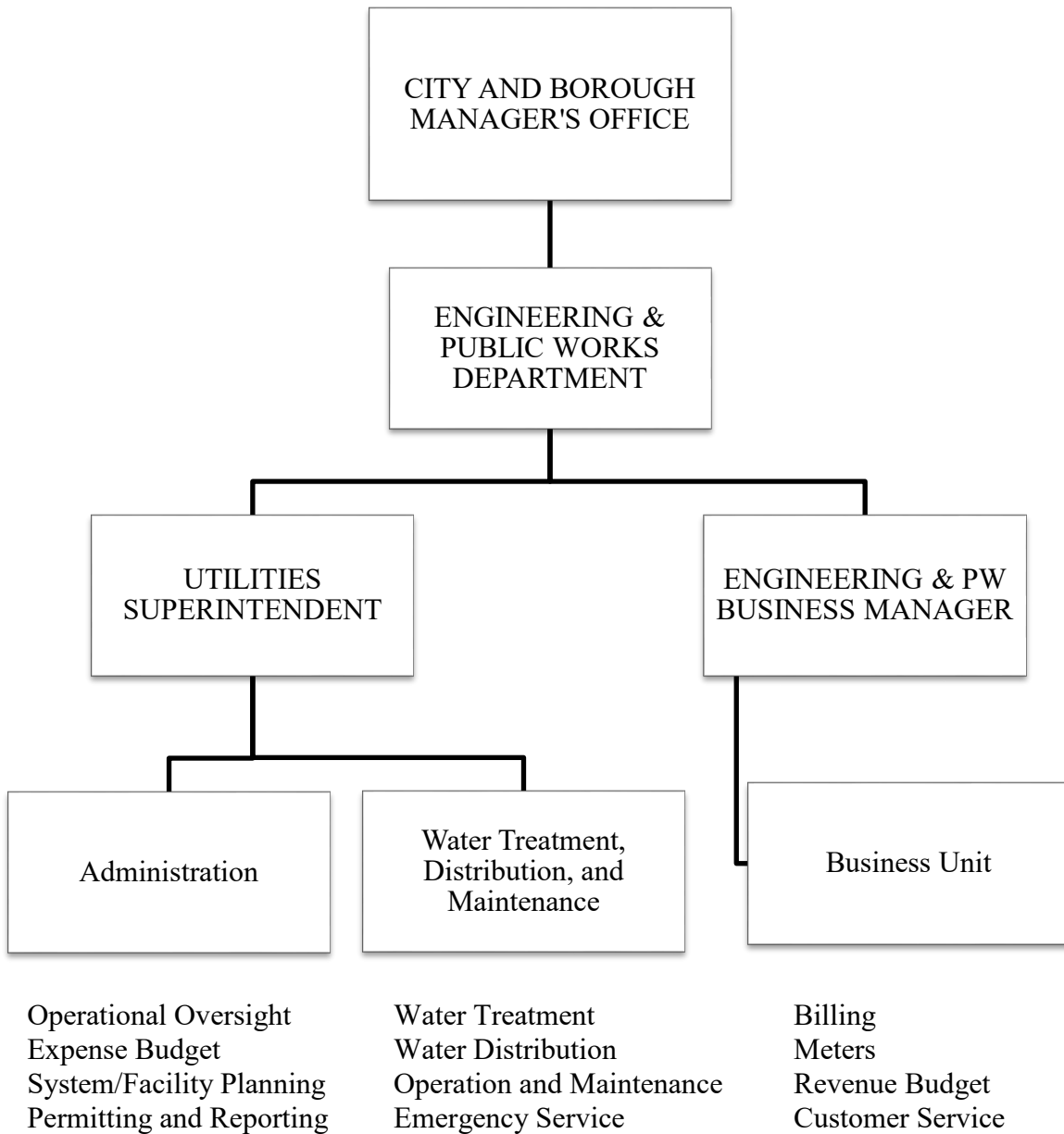
### The significant budgetary changes include:

#### FY22 Revised Budget

- Personnel services decreased \$12,900 (0.7%) due to longevity merit increases and negotiated wage rate increases.
- Commodities and services decreased \$31,000 (1.8%) due to lower chemical, fuel and electricity costs.

# WATER

## FUNCTIONAL ORGANIZATION CHART



# NOTES

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# FLEET MAINTENANCE

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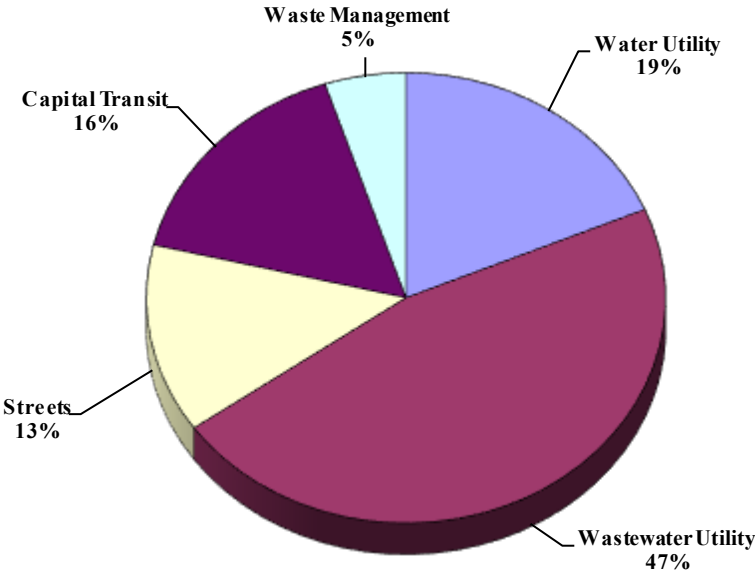
## MISSION STATEMENT

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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**FY22 REVISED BUDGET            \$ 2,368,200**

## CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



# FLEET MAINTENANCE

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	779,200	806,000	823,600	836,000	832,000
Commodities and Services	1,297,600	1,535,400	1,248,500	1,535,500	1,536,200
<b>Total Expenditures</b>	<b>2,076,800</b>	<b>2,341,400</b>	<b>2,072,100</b>	<b>2,371,500</b>	<b>2,368,200</b>
<b>FUNDING SOURCES:</b>					
Intergovernmental User Fees	1,946,600	2,249,200	1,955,000	2,274,900	2,186,800
Support from Pandemic Response	700	-	-	-	-
<b>Total Funding Sources</b>	<b>1,947,300</b>	<b>2,249,200</b>	<b>1,955,000</b>	<b>2,274,900</b>	<b>2,186,800</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	523,000	393,500	393,500	276,400	276,400
Increase (Decrease) in Fund Balance	(129,500)	(92,200)	(117,100)	(96,600)	(181,400)
<b>End of Period Fund Balance</b>	<b>\$ 393,500</b>	<b>301,300</b>	<b>276,400</b>	<b>179,800</b>	<b>95,000</b>
<b>STAFFING</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>6.23</b>

## BUDGET HIGHLIGHT

The Fleet Maintenance FY22 Revised Budget shows a decrease from the FY22 Approved Budget of \$3,300 (0.1%).

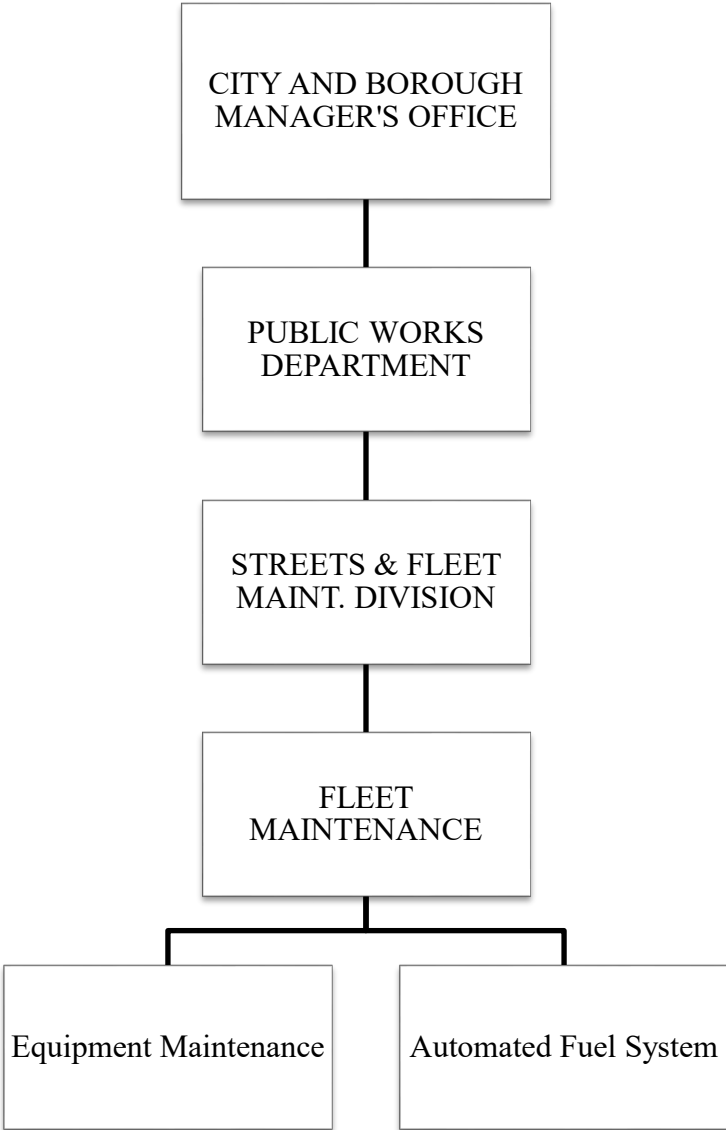
The significant budgetary changes include:

### FY22 Revised Budget

- No significant changes to note.

# FLEET MAINTENANCE

## FUNCTIONAL ORGANIZATION CHART



Ensure Availability  
Servicing and Repair  
Parts Inventory  
Fulfill Equipment  
Needs

Key Issuance  
Equipment Update  
Monthly Billing  
Tank Testing

# NOTES

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# FLEET AND EQUIPMENT RESERVE FUND

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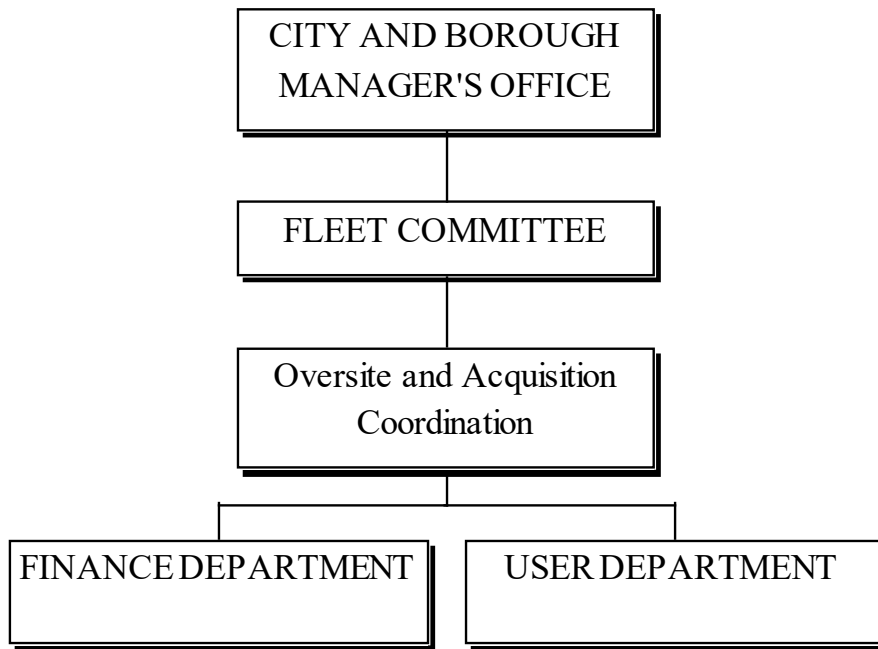
## MISSION STATEMENT

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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**FY22 REVISED BUDGET**            **\$ 11,913,800**

## FUNCTIONAL ORGANIZATION CHART



Equipment Acquisition

Identification of Vehicle Needs

# FLEET AND EQUIPMENT RESERVE FUND

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENSES:</b>					
Interdepartmental Charges	\$ 75,700	98,200	98,100	98,200	97,900
Commodities and Services	157,900	119,100	-	-	-
Capital Outlay	583,900	11,847,000	5,951,100	8,145,400	11,815,900
<b>Total Expenses</b>	<b>817,500</b>	<b>12,064,300</b>	<b>6,049,200</b>	<b>8,243,600</b>	<b>11,913,800</b>
<b>FUNDING SOURCES:</b>					
Contributions from departments	2,758,600	2,871,300	3,125,200	2,956,500	3,051,800
Interest Income	427,300	113,800	113,800	-	113,800
State Grant	13,900	3,153,700	1,351,200	3,225,300	6,403,700
Gain (Loss) on Equipment Sales	58,100	100,000	100,000	100,000	100,000
<b>Total Funding Sources</b>	<b>3,257,900</b>	<b>6,238,800</b>	<b>4,690,200</b>	<b>6,281,800</b>	<b>9,669,300</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	8,543,200	10,983,600	10,983,600	9,624,600	9,624,600
Increase (Decrease) in Fund Balance	2,440,400	(5,825,500)	(1,359,000)	(1,961,800)	(2,244,500)
<b>End of Period Fund Balance</b>	<b>\$ 10,983,600</b>	<b>5,158,100</b>	<b>9,624,600</b>	<b>7,662,800</b>	<b>7,380,100</b>

The Fleet and Equipment Reserve 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 Fleet and Equipment Reserve Fund FY22 Revised Budget shows an increase from the FY22 Approved Budget of \$3,670,200 (44.5%) due to increased planned purchases for equipment and vehicles.

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

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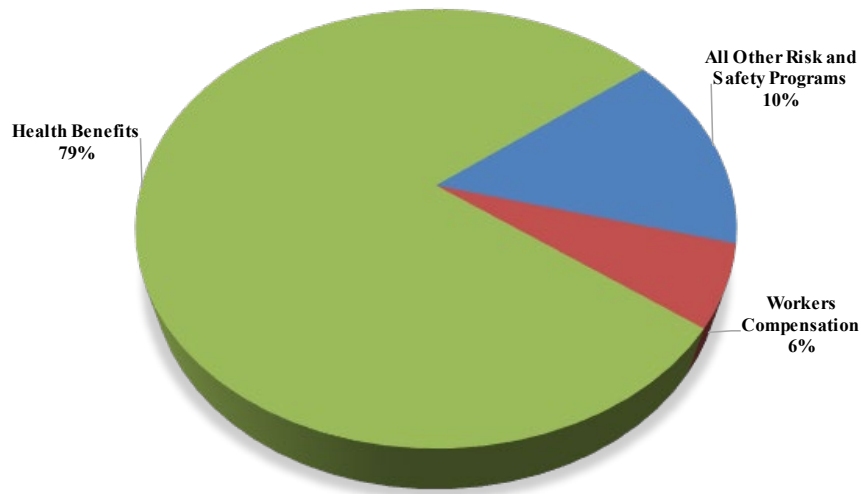
## MISSION STATEMENT

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.

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**FY22 REVISED BUDGET**            **\$ 29,222,100**

## CORE SERVICES



See the Glossary for definitions of terms.

# RISK MANAGEMENT

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENSES:</b>					
Personnel Services	\$ 671,900	684,300	677,600	706,800	702,400
Commodities and Services	22,013,200	25,983,400	27,288,500	26,483,600	28,519,700
<b>Total Expenses</b>	<b>22,685,100</b>	<b>26,667,700</b>	<b>27,966,100</b>	<b>27,190,400</b>	<b>29,222,100</b>
<b>FUNDING SOURCES:</b>					
Intragovernmental User Fees	23,414,200	25,912,300	26,529,000	27,871,700	28,758,700
Support from:					
Pandemic Response Fund	13,300	-	-	-	-
<b>Total Funding Sources</b>	<b>23,427,500</b>	<b>25,912,300</b>	<b>26,529,000</b>	<b>27,871,700</b>	<b>28,758,700</b>
<b>FUND BALANCE:</b>					
Beginning Available Fund Balance	5,968,200	6,710,600	6,710,600	5,273,500	5,273,500
Increase (Decrease) in Fund Balance	742,400	(755,400)	(1,437,100)	681,300	(463,400)
 End of Period Fund Balance	 <b>\$ 6,710,600</b>	 <b>5,955,200</b>	 <b>5,273,500</b>	 <b>5,954,800</b>	 <b>4,810,100</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 FY22 Revised Budget shows an increase over the FY22 Approved Budget of \$2,031,700 (7.5%)

### The significant budgetary changes include:

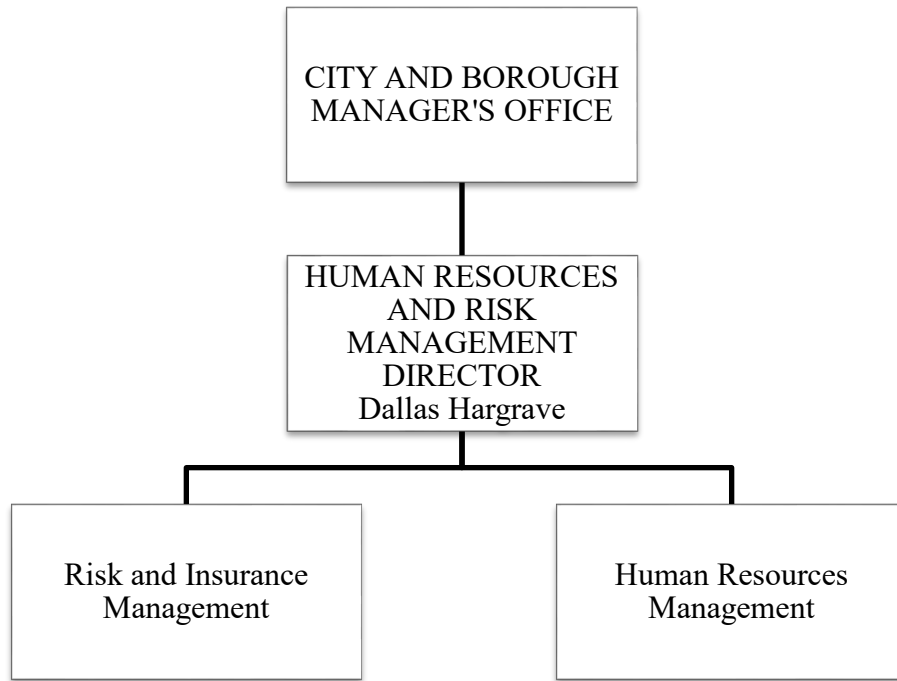
#### FY22 Revised Budget

- Commodities and services increased \$2,036,100 (7.7%) due to steep increases in projected health claims expenses as well as increased premiums for general liability, auto, and property and special policies insurances.

# RISK MANAGEMENT

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## FUNCTIONAL ORGANIZATION CHART



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

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

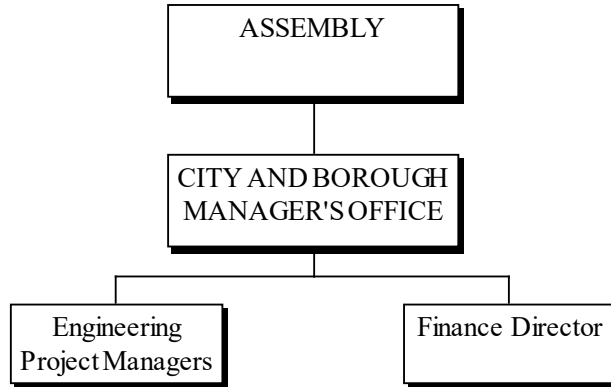
# NOTES

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

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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. & Extension

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

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

### SPECIAL ASSESSMENTS

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
Personnel Services	\$ 124,100	141,600	126,900	147,500	146,900
Commodities & Services	23,800	24,700	24,500	24,900	25,300
Capital Outlay	67,500	151,700	76,000	95,000	95,000
Debt Service:					
#91 N Douglas Sewer V	29,400	29,200	29,200	28,900	28,900
#95 N Douglas Sewer	6,700	6,300	6,300	5,900	5,900
#96 Auke Bay Sewer	67,200	25,100	25,100	25,100	25,100
#97 Eagles Edge Water	42,500	43,700	43,700	45,500	45,500
#98 W Valley Sewer I & II	10,200	9,600	9,600	8,900	8,900
#130 W Valley Sewer III	18,100	17,900	17,900	17,700	17,700
Support to General Fund	1,400	13,900	13,900	13,200	13,200
Support to Capital Projects	56,300	-	-	-	-
<b>Total Expenditures</b>	<b>447,200</b>	<b>463,700</b>	<b>373,100</b>	<b>412,600</b>	<b>412,400</b>
<b>FUNDING SOURCES:</b>					
Assessment Payments	388,700	37,900	37,900	37,900	37,900
Square Foot Add-on Fees	167,200	168,000	136,000	168,000	168,000
Penalties and Interest	29,800	27,400	27,400	23,700	23,700
<b>Total Funding Sources</b>	<b>\$ 585,700</b>	<b>\$ 233,300</b>	<b>\$ 201,300</b>	<b>\$ 229,600</b>	<b>\$ 229,600</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	\$ 1,530,100	1,668,600	1,668,600	1,496,800	1,496,800
Increase (Decrease) In Fund Balance	138,500	(230,400)	(171,800)	(183,000)	(182,800)
End of Period Fund Balance	<b>\$ 1,668,600</b>	<b>1,438,200</b>	<b>1,496,800</b>	<b>1,313,800</b>	<b>1,314,000</b>



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

## ASSESSMENT REVENUE

	FY22 Approved		FY22 Revised	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
<b>LIDS:</b>				
#60 Tanner Terrace	2,600	300	2,600	300
#61 Hughes Way	2,500	200	2,500	200
#62 McGinnis Street Improvement	28,000	10,000	28,000	10,000
#91 N Douglas Sewer V	-	700	-	700
#94 W 9th St Paving	-	-	-	-
#95 N Douglas Sewer	-	500	-	500
#97 Eagles Edge Water	-	3,900	-	3,900
#98 W Valley Sewer I & II	-	5,700	-	5,700
#130 W Valley Sewer III	-	1,500	-	1,500
#201 Dunn Street Improvements	4,800	900	4,800	900
<b>Totals</b>	<b>37,900</b>	<b>23,700</b>	<b>37,900</b>	<b>23,700</b>
<b>FEES:</b>				
Water & Sewer Connect Add-On	168,000	-	168,000	-
<b>Totals</b>	<b>\$ 168,000</b>	<b>\$ -</b>	<b>\$ 168,000</b>	<b>\$ -</b>

# NOTES

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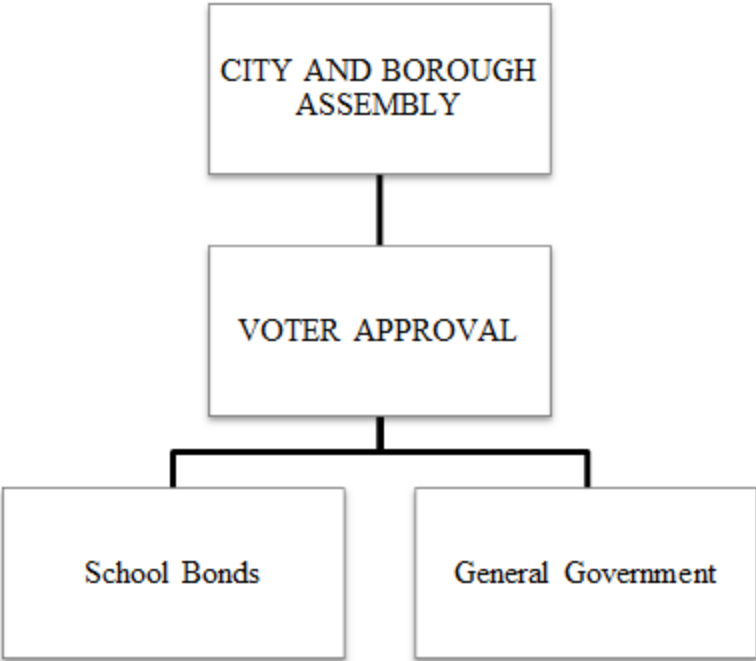
# NOTES

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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 FY22 (calendar year 2021) projected area wide assessment is \$5.2 billion. Therefore, bond indebtedness should not exceed \$260.0 million. As of June 30, 2020 the G.O. debt is \$48.9 million with an additional \$67.0 million in revenue bonds and loans. Of the G.O. amount at June 30, 2020, \$15.0 million qualified for reimbursement under the State's School Construction Bond Debt Reimbursement Program (see below). In FY21, the State did not reimburse any of the qualified reimbursement to the City. In FY22, the State is only anticipated to reimburse half of the qualified reimbursement to the City, resulting in CBJ being obligated to pay \$41.4 million in outstanding G.O. debt.

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

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

## Payment of Debt Service

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

A significant portion of the debt authorized by CBJ's voters has qualified for partial reimbursement under the State of Alaska's School Construction Bond Debt Reimbursement Program. This program reimburses the CBJ between 60% and 70% (based on year of issuance) of the debt service (principal and interest) paid on qualifying school construction bonds. To qualify for the program the underlying school debt must be authorized by the voters and have a minimum term of 10 years. Due to the State's financial situation, they did not be reimbursing any amount for the School Construction Bond Debt Reimbursement Program in FY21. Beginning in FY15, the State initiated a 5-year moratorium on the debt reimbursement program that expired July 1, 2020. In 2020, the State extended the moratorium until July 1, 2025.

## 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.

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>GO Debt Service Fund:</b>					
School Improvement Bonds	\$ 9,548,900	8,713,200	8,712,900	7,393,500	7,393,600
Building Bonds	6,381,600	6,989,800	6,795,900	7,012,200	7,737,500
Bond Issuance Costs	65,000	-	100,000	-	-
Maintenance Fees	2,500	2,600	2,600	1,700	1,700
<b>Total GO Debt</b>	<b>15,998,000</b>	<b>15,705,600</b>	<b>15,611,400</b>	<b>14,407,400</b>	<b>15,132,800</b>
<b>Enterprise Funds:</b>					
Airport	384,200	2,451,700	2,451,700	2,722,300	2,722,300
Harbors	646,300	738,400	738,400	737,600	737,600
Wastewater	495,400	1,778,200	1,682,000	1,776,900	1,684,700
Water	72,000	137,200	137,200	126,100	125,800
Hospital	1,467,800	1,661,500	1,661,500	1,666,700	1,666,700
<b>Total Enterprise Funds Debt</b>	<b>3,065,700</b>	<b>6,767,000</b>	<b>6,670,800</b>	<b>7,029,600</b>	<b>6,937,100</b>
<b>Total Debt Service Obligation</b>	<b>\$ 19,063,700</b>	<b>22,472,600</b>	<b>22,282,200</b>	<b>21,437,000</b>	<b>22,069,900</b>

### Changes in Outstanding General Obligation Debt Service

School bond debt will continue to decrease over the course of the next few years as debt comes due and no new debt is scheduled to be taken on. School debt payments will decrease \$1.3 million (15.1%) in FY22 from FY21. The FY22 Revised Budget building debt payments increased \$725,000 (10.3%) from the FY22 Approved Budget, and increased \$748,000 (10.7%) from the FY21 Adopted Budget. New debt payments for the Airport Terminal bonds issued in FY20 will be paid by the Airport as an eligible CARES Act expenditure in FY21 and FY22.

# DEBT SERVICE FUND

## COMPARATIVES

	FY20 Actuals	FY21		FY22	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>EXPENDITURES:</b>					
GO School Bonds:					
'06 School (OTC) (\$1.94M)	113,900	208,300	208,300	-	-
'09 School (\$1.17M)	137,700	-	-	-	-
'10 School (\$6M)	707,700	696,200	696,200	-	-
'11 School (\$5.8M)	659,600	655,200	655,200	-	-
'12 III A Bay Sch (\$11.3M)	1,168,200	1,169,300	1,169,000	1,167,700	1,167,800
'12 III Adair/Ken Turf (\$1.19M)	123,000	123,100	123,100	123,000	123,000
'12 III A Bay Sch Heating (\$700K)	72,400	72,500	72,500	72,300	72,300
'13 III A Bay Sch (\$7.345M)	903,700	902,100	902,100	902,000	902,000
'15II GO 2005A Refund (\$3.39M)	708,800	-	-	-	-
'16-III/IV 2006B Refund (\$17.575M)	3,849,800	3,784,100	3,784,100	4,029,000	4,029,000
'18 GO 2008A&B Refund (\$5.057M)	1,104,100	1,102,400	1,102,400	1,099,500	1,099,500
<b>Total School Debt</b>	<b>9,548,900</b>	<b>8,713,200</b>	<b>8,712,900</b>	<b>7,393,500</b>	<b>7,393,600</b>
GO Building Bonds:					
'03 CIP (OTC) (\$1M)	14,800	12,200	12,200	11,600	11,600
'08C Pool (OTC) (\$662K)	65,000	110,000	110,000	34,500	34,500
'09 Pool (\$11.245M)	1,331,100	-	-	-	-
'10 Pool (\$7.58M)	400,000	1,776,500	-	1,820,500	-
'12 III Refund '03B (\$7.415M)	937,100	948,600	948,600	947,900	947,900
'13 I CIP (\$2.6M)	204,600	200,200	200,200	200,800	200,800
'14 II CIP (\$11.2M)	909,000	911,400	911,400	907,600	907,600
'14 I Seawalk CIP (\$6.055M)	406,500	403,100	403,100	404,600	404,600
'15 Port CIP (\$26.63M)	1,688,300	1,692,300	1,692,300	1,689,000	1,689,000
'16-III/IV CIP Go (\$2.635M)	332,700	333,100	333,100	333,100	333,100
'19 JIA GO-Ex (\$2.875M)	51,900	338,800	338,800	372,600	372,600
'19 JIA GO-AMT (\$2.25M)	40,600	263,600	263,600	290,000	290,000
2020-I Ref2010A GOPool(\$7.11M)	-	-	1,582,600	-	1,655,800
2021 GO CentHall (\$7.0M)	-	-	-	-	267,000
2021 GO Sch & CIP (\$15.0M)	-	-	-	-	623,000
<b>Total Building Debt</b>	<b>6,381,600</b>	<b>6,989,800</b>	<b>6,795,900</b>	<b>7,012,200</b>	<b>7,737,500</b>
Bond Maintenance Fees	2,500	2,600	2,600	1,700	1,700
Bond Issuance Costs	65,000	-	100,000	-	-
<b>Total Areawide Debt</b>	<b>\$ 15,998,000</b>	<b>15,705,600</b>	<b>15,611,400</b>	<b>14,407,400</b>	<b>15,132,800</b>

# DEBT SERVICE FUND

## COMPARATIVES, CONTINUED

	FY21		FY22		
	FY20 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
<b>FUNDING SOURCES:</b>					
Interest Income	44,000	-	-	-	-
Federal Subsidy	184,800	126,000	602,400	97,500	662,600
School Construction Reimb.	3,441,800	-	-	2,818,000	2,809,000
Property Tax	5,988,500	6,154,500	6,070,000	6,134,500	6,222,500
Support From:					
Port Development Fund	2,094,800	2,095,400	2,095,400	2,093,600	2,093,600
Hotel Tax	-	-	-	-	277,700
General Fund	-	5,900,000	5,900,000	-	3,067,400
<b>Total Funding Sources</b>	<b>\$ 11,753,900</b>	<b>14,275,900</b>	<b>14,667,800</b>	<b>11,143,600</b>	<b>15,132,800</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	5,219,100	975,000	975,000	31,400	31,400
Increase (Decrease) in Available	(4,244,100)	(1,429,700)	(943,600)	(3,263,800)	-
<b>End of Period Available</b>	<b>\$ 975,000</b>	<b>(454,700)</b>	<b>31,400</b>	<b>(3,232,400)</b>	<b>31,400</b>



# 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, and ARFF services for the Airport. Revenue support for this function is levied on a service area basis, Fire Service Area.
- Fire Department's Emergency Medical Services - This function represents the emergency medical services component of the Capital City Fire/Rescue department. This operation provides advance life support, ambulance and emergency evacuation services. It also provides services for the CARES program.
- Engineering Department - This department is responsible for the management of the CBJ's capital projects.
- Parks and Recreation Department - This department is used to account for CBJ's Roaded Service Area, Parks and Recreation function. Functions include recreation activities (swimming pool, ice rink, youth and adult sports), youth center and city museum operations. It also accounts for Visitor Services as well as Parks and Landscape and Building Maintenance, all within the Areawide unit.
- Police Department - This department is used to account for CBJ's Roaded Service Area, police and animal control services. Services provided include public safety, traffic control and emergency dispatch.
- Public Works, Streets - This department is used to account for street maintenance, traffic control and safety devices, litter collection and snow removal.

# DEFINITIONS OF FUNDS

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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), now known as Travel Juneau.
- Sales Tax Fund - This fund is used to account for borough-wide general and liquor sales tax levies. The revenues collected are used to support the CBJ general operations and capital projects. The fund is also used to accumulate the "Rainy Day" or emergency reserve balances. Operational costs of administration are paid by the fund.
- Library Minor Contributions - This fund is used to account for minor unrestricted contributions used to help fund library procurement.
- Port Development Fund – This fund is used to account for net tonnage port fees charged to the cruise ship industry. The port fee is specifically levied to fund capital improvements to port facilities. (Ordinance. 89-52; Resolutions 2150, 2163, 2294(b), 2423(b)-am, and 2552)
- Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged for applicable arriving passengers.
- State Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged by the State of Alaska, a portion of which is remitted to the City and Borough of Juneau on an annual basis.
- School Operating Fund - This fund represents the School District operating fund. The School District is reported as a component unit of the CBJ. The School Board determines the net operational activities of the district. The School District provides for K through 12 student education, food services, sports and student activities. The Assembly is responsible for reviewing and adopting the total school district budget.
- Lands and Resources - This fund is used to account for all general governmental property owned by the city. Revenue generated from the sale and rental of city properties are used as funding sources to procure and develop other community purpose property.
- Affordable Housing – This fund is used to promote the development of affordable housing in the Juneau area.
- Downtown Parking - This fund is used to account for paid downtown parking operations including the CBJ parking garages. Funds generated from parking are used to maintain and develop new parking facilities.
- Eaglecrest Ski Area - This fund is used to account for ski area activities. Activities include Nordic and alpine skiing, lift and trail services, ski rentals and food services.
- Tobacco Excise Tax – This fund is used to account for the tax levied on tobacco products. These revenues are used to help fund social service programs.
- Pandemic Response Fund – This fund was established to capture all COVID-19 pandemic response activity.

# 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.

# 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 (*this fund was liquidated at the end of FY21 and transitioned into the General Fund as the RecycleWorks Division*).

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

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

## Fiduciary Funds

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

# GLOSSARY

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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. Revenues may include usage of accumulated fund balance.
<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>

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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.

**Commodities and Services** A budgeted expenditure category including general goods and contractual professional services.

**Contingency** An appropriation of funds to cover unforeseen events, which may occur during the budget year.

**Core Services** These are the unique, independent and major functions provided by a department, which directly support its “mission statement”.

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<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>
<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.

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<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 workday.
<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.
<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.



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<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> <p>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.</p>
<b>Intergovernmental Revenues</b>	Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.
<b>Internal Control</b>	<p>Internal control comprises the plan of the organization, and all of the coordinate methods and measures adopted within a government to accomplish its objectives.</p> <p><u>Administrative control</u> 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.</p>

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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.

**Measurement Focus**

The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses). See Spending Measurement Focus and Cost of Services Measurement Focus.

**Mill Levy**

Rate applied to assessed valuation to determine property tax. A mill is 1/10th of a penny or \$1.00 of tax for each \$1,000 of assessed value.

**Mission Statement**

A statement of purpose for why the department or function exists.

**Modified Accrual Basis**

The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations

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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.
<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.

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<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.