

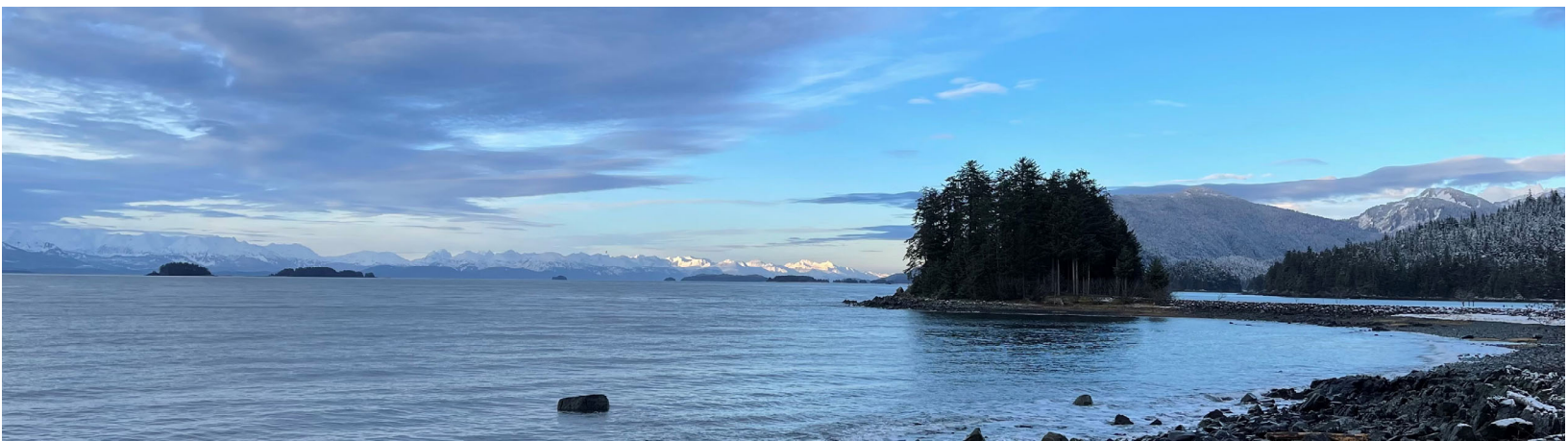


Biennial Budget

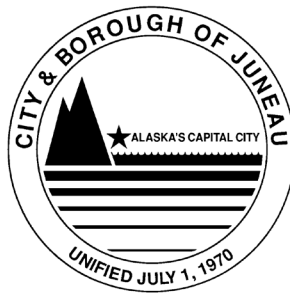
**Adopted Fiscal Year 2023
Approved Fiscal Year 2024**

Year 1 of the FY23/24 Biennial Budget

Adopted June 13, 2022



BIENNIAL BUDGET
FISCAL YEAR 2023
YEAR 1 OF THE FY23/FY24 BIENNIAL BUDGET



City and Borough of Juneau Assembly

Beth Weldon
Mayor

Carole Triem, *Chair*
Assembly Finance Committee

Maria Gladziszewski
Deputy Mayor

Michelle Bonnet Hale
Assembly Member

Alicia Hughes-Skandijs
Assembly Member

Wade Bryson
Assembly Member

Greg Smith
Assembly Member

Christine Woll
Assembly Member

Wáahlaal Giidaak
Assembly Member

Duncan Rorie Watt, *City and Borough Manager*
Robert Barr, *Deputy City and Borough Manager*
Jeff Rogers, *Finance Director*
Adrien Speegle, *Budget Analyst*
Sarita Knull, *Controller*

TABLE OF CONTENTS

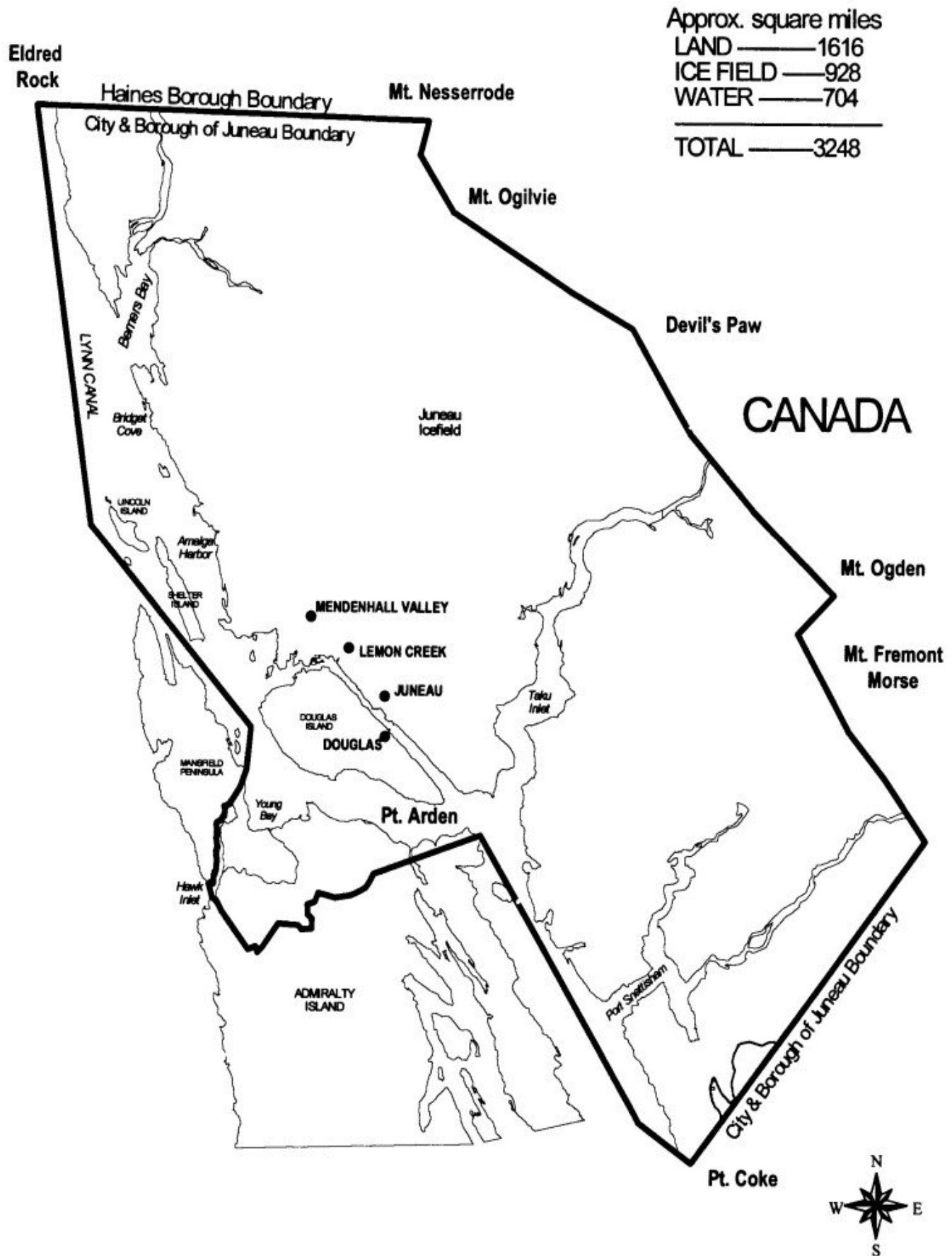
Table of Contents	3
Area Maps	5
Mayor and Assembly	7
Finance Department Contacts	8
Overview of Governmental Functions	9
Community History	14
Community Profile.....	15
User's Guide	17
Overview:	
City Manager's Budget Message	19
Executive Summary	23
Financial Summaries:	
Summary of Revenues	27
Summary of Expenditures.....	29
Summary of Operating Expenses by Department	31
Summary of Staffing.....	32
Interdepartmental Revenues.....	34
Support to/Support from Other Funds	35
Changes in Fund Balances	39
Property Assessment and Taxation	47
Major Revenue Analysis.....	53
Nondepartmental Special Revenue Funds:	
Sales Tax	66
Hotel Tax	67
Affordable Housing	67
Tobacco Excise Tax	68
Port Development	69
Marine Passenger Fee	69
COVID-19 Pandemic Response.....	70
Capital Projects	72
General Governmental Funds:	
General Governmental Fund Summary	75
Areawide Summary	77
Roaded Service Area Summary	79
Fire Service Area Summary.....	81
Mayor and Assembly	83
Administration:	
City Manager	87
City Clerk.....	89
Information Technology	93
Community Development	95
Eaglecrest.....	99
Education	103

TABLE OF CONTENTS

Engineering	107
Finance	111
Fire and Emergency Medical Services	115
Human Resources	119
Lands and Resources	123
Law	127
Libraries and Museum	131
Parks and Recreation	135
Police	143
RecycleWorks	147
Streets	151
Transit	155
Enterprise Funds:	
Summary	160
Airport	161
Docks	165
Harbors	169
Hospital	173
Wastewater	177
Water	181
Internal Service Funds:	
Fleet Services: Fleet Maintenance / Fleet and Equipment Reserve	185
Facilities Maintenance	191
Risk Management	195
Special Assessments/Debt Service Funds:	
Special Assessments	199
Debt Service Fund	204
Definitions of Funds	209
Glossary	213
Supplemental Financial Documents:	
Budget Summary	DOC-1
General Government Fund Balance Graph	DOC-3
Major Revenue Forecasts	DOC-4
Assembly Documents:	
Assembly Ordinance – 2022-06(b) – CBJ Budget	DOC-10
Assembly Ordinance – 2022-07(b) – School Funding	DOC-14
Assembly Ordinance – 2022-08(b) – Mill Levy	DOC-16
Assembly Resolution – 2975(b) – Capital Improvement Program FY23	DOC-17

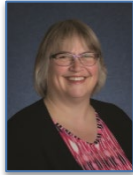


On the Traditional Land of the Tlingit People



On the Traditional Land of the Tlingit People

MAYOR AND ASSEMBLY



Beth Weldon
Mayor



Maria
Gladziszewski
Deputy Mayor
Areawide
Assembly Member



Carole Triem
Areawide
Assembly Member



Greg Smith
District 1
Assembly Member



Alicia Hughes-
Skandijs
District 1
Assembly Member



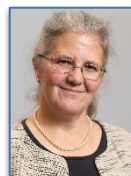
Wáahlaal
Gíidaak
District 1
Assembly Member



Wade Bryson
District 2
Assembly Member



Christine Woll
District 2
Assembly Member



Michelle
Bonnet Hale
District 2
Assembly Member

FINANCE DEPARTMENT CONTACTS

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

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

Jeff Rogers
Finance Director

Adrien Speegle
Budget Analyst

Sarita Knull
Controller

Joscelyn Brownlee
Banking Officer

Tiara Ward
Accountant

Sonia DelGado
Accountant

Angelica Lopez-Campos
Accountant

Kathleen Jorgensen
Accountant

Sara Murray
Accountant

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

If you have any questions related to the FY23 Adopted Budget, call us at 907.586.5215.

Our mailing address is:

City & Borough of Juneau
Finance Department
155 South Seward Street
Juneau, Alaska 99801

OVERVIEW OF GOVERNMENTAL FUNCTIONS

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

OVERVIEW OF GOVERNMENTAL FUNCTIONS

Business-type Functions (Enterprise Funds):

Major Funds

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

Capital Project:

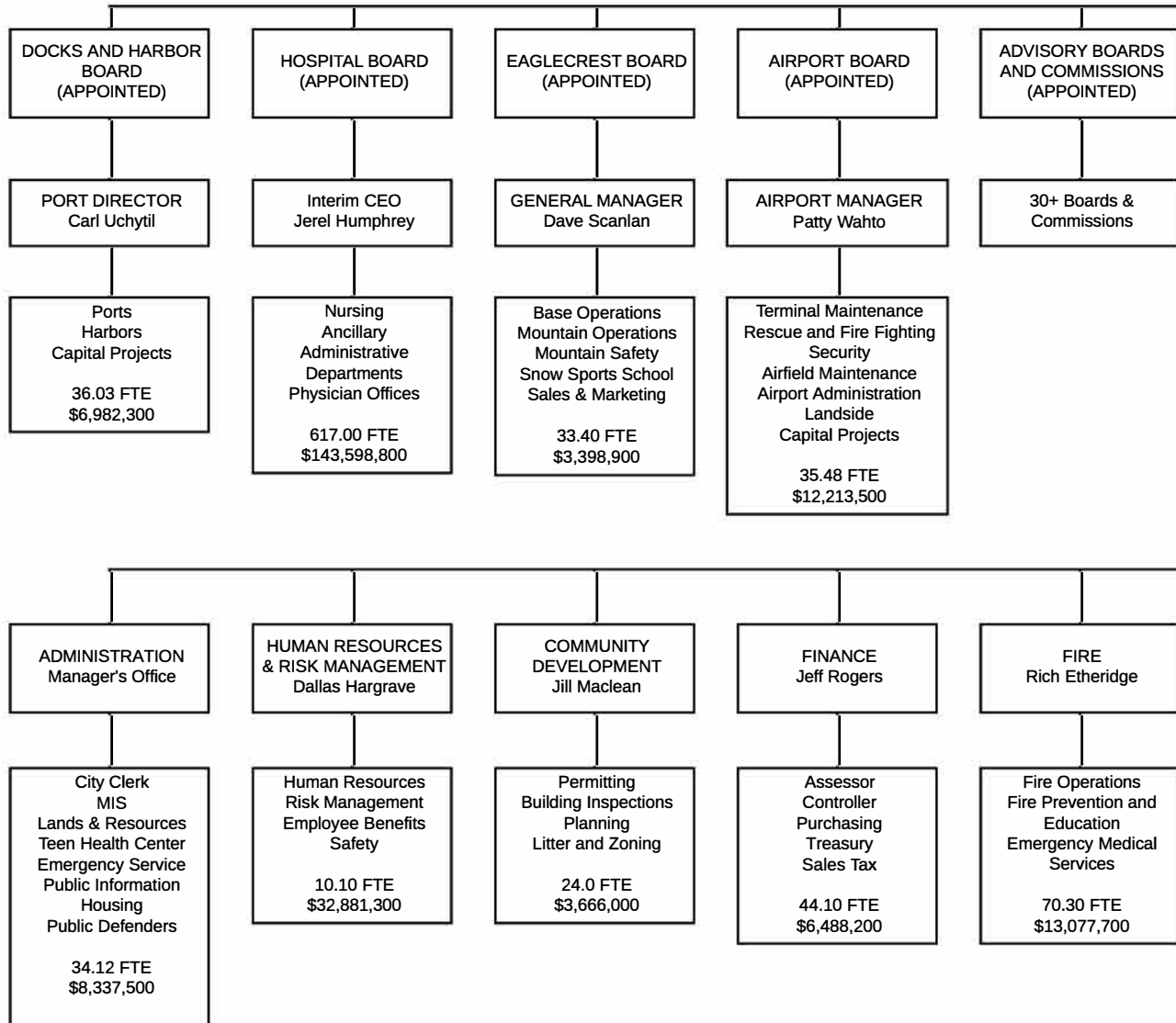
Non-major Funds

- 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.

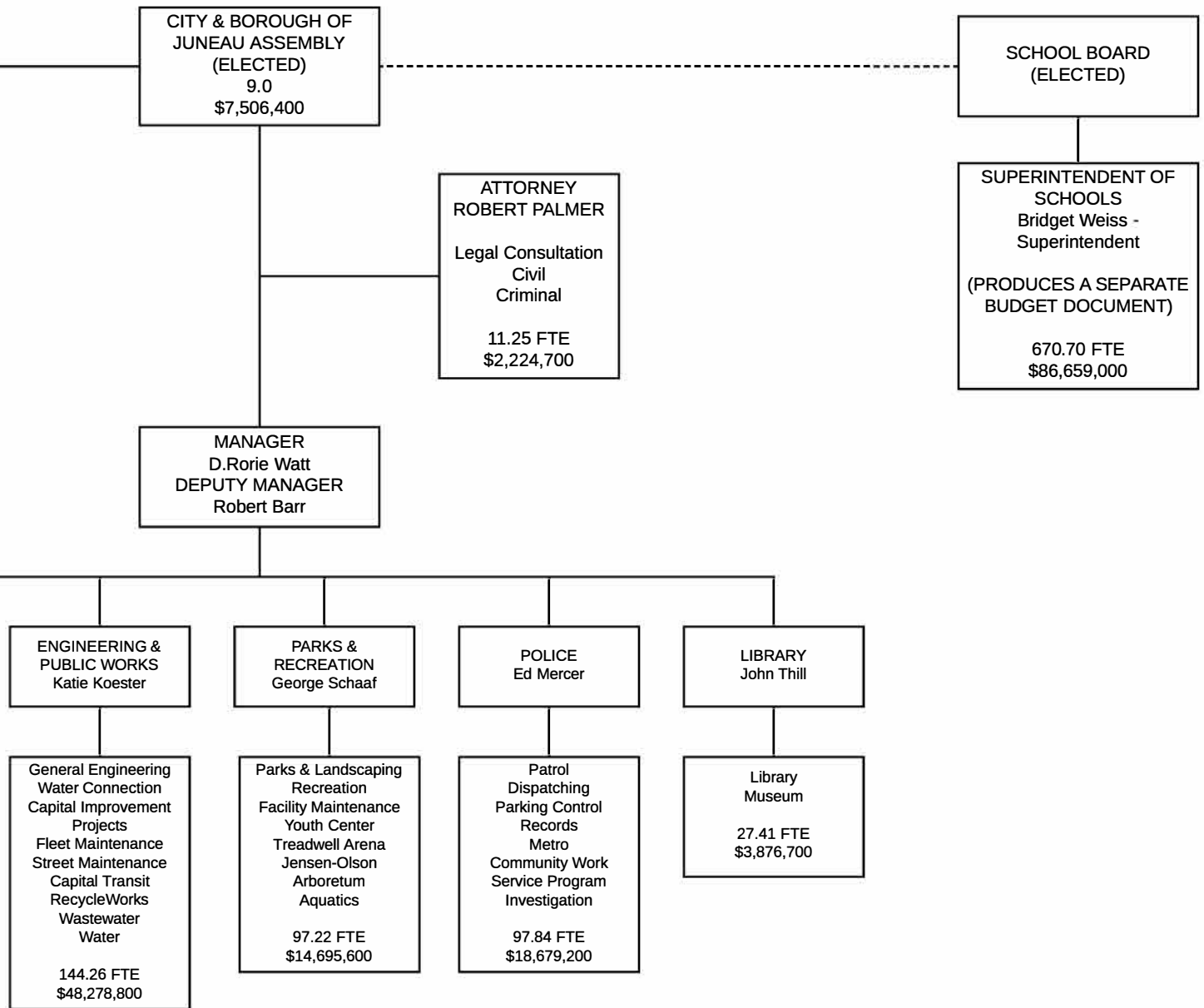
The chart on the following pages shows the organization of the CBJ based on management control.

OVERVIEW OF GOVERNMENTAL FUNCTIONS



NOTE: Budget & FTE based on the FY23 Adopted Budget.
HRRM, Law & Engineering (CIP) provide shared services to BRH & JSD

OVERVIEW OF GOVERNMENTAL FUNCTIONS



NOTES

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COMMUNITY HISTORY

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

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

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

The “City of Douglas” was incorporated in 1902.

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

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

By Marian Miller

COMMUNITY PROFILE

Date of incorporation Home Charter	July 1, 1970
Form of government	Mayor and Assembly
Area.....	3,248 square miles
Population.....	31,773

Employment and Economy

Private sector employment.....	9,285
Public sector employment.....	6,587
Unemployment	6.6%

Gross Business Sales by category (in thousands of dollars)\$ 2.30 billion

Real estate.....	\$ 88,366
Contractors.....	\$ 262,012
Liquor and restaurant.....	\$ 115,440
Retail sales – general	\$ 169,693
Foods.....	\$ 193,269
Transportation and freight	\$ 134,503
Professional services.....	\$ 293,654
Retail sales – specialized	\$ 112,689
Automotive	\$ 73,720
Other	\$ 858,147

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

HECLA Greens Creek Mining	\$ 243,011
Coeur Alaska	\$ 161,399
Alaska Electric Light & Power.....	\$ 110,630
O Jacobsen Drive Juneau LLC	\$ 25,084
Fred Meyer of Alaska Inc.	\$ 23,649
Juneau I LLC	\$ 21,358
Tower Legacy I LLC	\$ 21,161
Safeway Store	\$ 19,512
Coogan Alaska LLC	\$ 19,265
Franklin Dock Enterprises LLC.....	\$ 19,211

Major Employers (top ten by number of employees):

State of Alaska.....	3,528
Federal Government	710
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	4,233
Major airline passengers enplaning	170,431

Streets

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

COMMUNITY PROFILE

Water Services

Consumers.....	9,836
Miles of water mains.....	181
Fire hydrants.....	1,328
Wells	7
Reservoirs.....	9
Pump stations	8

Wastewater Services

Consumers.....	8,790
Miles of sanitary sewer	151
Lift stations	45
Wastewater treatment plants	3
Average yearly gallonage treated.....	1.9 billion

Fire Protection and Emergency Services

Stations.....	5
Volunteer firefighters.....	54
Number of Fire responses	1,199
Number of Ambulance responses	3,432

Police Protection

Stations.....	1
Reported violent crimes	1,660

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 Annual Comprehensive Financial Report for Fiscal Year Ended June 30, 2021.

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

USER'S GUIDE

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

Overview

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

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

Financial Summaries

This section contains the following comparative schedules for FY21 Actuals, FY22 Amended Budget, FY22 Projected Actuals, FY23 Adopted Budget and FY24 Approved Budget: Summary of Operating Revenues by Source, Summary of Expenditures by Fund, Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, and Changes in Fund Balances – FY23 and FY24.

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.

Non-Departmental Special Revenue Funds

This section contains comparative schedules of expenditures and funding sources for all non-departmental special revenue funds within the CBJ.

Capital Projects

This section contains the criteria for evaluating capital improvement projects, a listing of new projects and their funding sources for FY23.

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 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. Only comparative schedules are provided for Special Assessments. 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



July 1, 2022

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

CITY MANAGER’S BUDGET MESSAGE

With the global pandemic now becoming an endemic, Juneau emerges from the most severe economic downturn in memory. The FY21 and FY22 budget processes were substantially shaped by dire uncertainty. One thing is now very clear—colossal federal revenues protected CBJ from a devastating fiscal outcome. All told, over the course of the pandemic, CBJ put more than \$47 million federal dollars into the general fund. So the fund balance that you see today—that’s all federal money. And without that federal largesse, CBJ would have burned through the entirety of its unrestricted and restricted reserves, and would have been required to cut city services even further than it did.

The harsh reality of today is that the period of unprecedented federal support is behind us. CBJ cannot forecast to receive further general fund support from the federal government. The FY23 budget appears to demonstrate a structural deficit that future Assemblies will need to wrestle with. Going forward, the Assembly must take corrective action to build a budget that pays for itself with current revenue.

Assumptions

The adopted budget assumes that the pandemic continues to shift to an endemic that we manage as part of our regular life—akin to the flu and other known public health risks. The budget does not assume any devastating new waves of COVID-19 that would considerably restrict public gathering, tourism, or local economic activity. Consequently, the budget assumes that the overall Juneau economy, particularly the service and hospitality sectors, rebounds at a rapid pace.

The front-page headline of FY23 is likely to be ***Inflation***. Nearly every line of the CBJ budget is responding to the march of inflation. Not since the 1980’s has the United States wrestled with inflation at this pace. Expenditures will be higher resulting from inflation. Revenues will be higher resulting from inflation. But inflation isn’t a monolith—not all costs rise at the same pace or for the same reasons. Fuel costs rise differently than healthcare costs do. Likewise with housing. And labor. And commodities. Each of these cost areas will present unique challenges and have been difficult to forecast. But one thing is certain, inflation is upon us, and reasonable estimates of inflation are baked into the budget at every level.

The adopted FY23 budget assumes one million passengers in the summer of 2022, with continued growth in the summer of 2023. This forecast accords with the adopted plan to spend passenger fees. This passenger forecast isn’t likely too bullish or too conservative. Cruise lines continue to have scheduled capacity for more than 1.5 million passengers, but it is likely that ships will sail well below full capacity. There are no guarantees, but all signs point to a sharp return to pre-pandemic visitation this summer, in the range of one

CITY MANAGER'S BUDGET MESSAGE

million passengers. I also project that the ships at the beginning of the season will be less full than they will be later in the summer.

The budget makes no assumptions about federal funds for infrastructure projects from the Bipartisan Infrastructure Law. While this hefty infrastructure package will surely fund some projects in Juneau, it's too early to tell what or when. Remember that it's possible that those projects will require local match.

Budgeted Revenues

As with FY22, all revenues impacted by the pandemic are forecast to be higher in FY23 than in FY22.

For the first year in more than a decade, the City Assessor successfully completed the 2022 assessments before the introduction of the budget. As such, instead of using a growth assumption, the Finance Department calculated the FY23 property tax revenue forecast using the actual 2022 valuation of \$5.76 billion. This represents 6.2% growth in assessed value from 2021 to 2022. While I proposed to increase the mill rate from 10.56 to its recent historical norm of 10.66, the Assembly voted to retain the 10.56 property tax mill rate. At 10.56 mills, total property tax is forecast to be \$59.4 million, including debt service. This is an increase of \$3.6 million over FY22, or 6.4% property tax growth.

The 6.2% increase to property valuation is considerable, but aligns with growth from 2020 to 2021. However, from 2020 to 2021, much of the growth was in commercial; and from 2021 to 2022, most of the growth was in residential. 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. The market has many buyers and few sellers, which has pushed prices higher and higher. Sales prices were exceptionally high, in part, due to historically low interest rates, which meant that families could afford more expensive homes at lower mortgage payments. Additionally, inflation means that buildings cost more to build, which increases replacement values, which have an influence on assessed value. Overall, total assessed value of residential property increased by 9.21%.

In the prior assessment year, there was a considerable effort to bring commercial assessments more in line with residential assessments, which was partially achieved through a 50% increase to the base value of land. By contrast, the effort in 2022 on commercial real estate was to rebalance assessment value between various areas of town. Hence, in consideration of the limited available market data, the assessor made a minor reduction to the value of downtown commercial parcels while increasing the value of parcels outside of downtown. Overall, total assessed value of commercial property increased by 2.31%.

Sales Tax is forecast to be \$55.7 million for FY23, an increase of \$10.7 million over the FY22 budget. This would be the largest annual sales tax return in CBJ history. This may seem like a super-sized forecast, but it is rational given the substantial impact of inflation, Juneau's economic recovery, and new revenue from remote sales tax collection (nearing \$3.0 million alone). Additionally, this forecast does not factor in any amount for sales taxes collected aboard cruise ships, but that amount will likely exceed \$500,000 annually.

Likewise, Hotel-Bed Tax is forecast to exceed pre-pandemic levels at \$2.09 million in FY23. Again, this may seem like an aggressive forecast, but comparison to prior years is distorted because the rate changed from 7% to 9% in 2020. Of note, CBJ received approximately \$1.0 million of hotel-bed tax in the first *quarter* (just three months) of FY2022. That far exceeded any prior quarter of CBJ's history by more than 30%. This big quarter is the result of many factors: rate increase from 7% to 9%, cost inflation, strong demand, and low supply. This quarter reinforces other strong indications that hotel-bed tax returns will be their strongest ever in FY23.

CITY MANAGER'S BUDGET MESSAGE

Finally, the adopted FY23 budget forecasts \$13.8 million of passenger fees. This level of passenger fees takes CBJ back to a level between FY18 and FY19. Comments on the assumed passenger count for 2022 are above. If travelers have any reluctance or skepticism about a return to cruising, passenger counts are more likely to be sluggish in the first half of the summer 2022 season (which is FY22). It's possible that the second half of the summer 2022 (FY23) could be stronger than forecast. And certainly, we should expect a robust—perhaps *peak*—return to cruising in Southeast Alaska by the summer of 2023 (of which, the first half is FY23, and the second half is FY24).

In summary, CBJ revenues are growing rapidly across the board.

Budgeted Expenditures

The FY23 budget represents 'status quo' services in many years, but it also adds funding for several areas of recent concern. The budget summary document details areas of general fund cost growth. In light of rising sales tax revenues, I have proposed to increase the amount of sales tax spent on the CIP by \$1.5 million (to aid against the rising cost of construction). Consistently, the Assembly and the community have underscored the need to "take care of what we have." Additionally, the Juneau School District is now subject to a new funding methodology as the result of Juneau's rising property values; and that new methodology has JSD needing \$1.2 million in educational funding up-to-the-cap, which is funded in my proposed FY23 budget. My proposed budget does not include a separate JSD request for additional non-educational funds, which will be addressed on the pending list.

A wide variety of non-personnel cost growth totaling approximately \$2.2 million can largely be attributed to inflation in all areas of the city budget, including to some Assembly grants. This amount also includes some restoration of expenditure authority that was reduced during the pandemic due to curtailing of certain public services. Additionally, \$250,000 is included in the budget for an update to the Comprehensive Plan, and another approximately \$250,000 is included to migrate CBJ to modernized day-to-day office technology. Increases to the grants to Juneau Community Foundation, Alaska Heat Smart, and the Association for the Education of Young Children were approved during the budget process. Additional "outside the cap" funds were also approved for the Juneau School Districted, as well as a \$375,000 increase in sales tax support for parks projects.

Finally, the Assembly approved proposals to add eleven new positions to the budget: three in Streets to better address both snow removal and summer street maintenance, two in Parks and Recreation to adequately staff the Shéiyi Xaata Hit Youth Shelter to avoid service disruptions, one-and-a-half in the Clerk's Office in recognition of the demands of the public meeting schedule and the election process, and four-and-a-half positions to continue the good work of the Mobile Integrated Health program at Capital City Fire and Rescue. These new positions add approximately \$970,000 to the FY23 budget. Previously Assemblies have directed a hold the line philosophy. That approach has resulted in most departments doing more work with the same budget. These staffing expansions go some distances to help "catch up" with the expansion in demand for CBJ services.

All told, these proposed changes add \$8.4 million of new cost (operating and CIP) to the CBJ general fund budget over FY22.

Notably, the budget does not forecast a cost increase for negotiated wage increases or increases to health fund contributions. The Human Resources Department is currently bargaining with all three labor organizations, and the Assembly alone has the authority to authorize increases. Any wage/health increases negotiated and awarded by the Assembly will add further cost to the FY23 budget.

CITY MANAGER'S BUDGET MESSAGE

General Government Fund Balances

According to current projections, unrestricted general government fund balance (including the Sales Tax Fund) will be \$18.6 million at the end of FY22. The Restricted Budget Reserve continues at \$15.6 million. Hence, total general government fund balance—unrestricted and restricted—is projected to be \$34.2 million at the end of FY22 and the beginning of FY23.

As adopted, the FY23 budget (operating and capital) has a deficit of \$6.0 million. As adopted, the deficit will reduce the unrestricted fund balance from \$34.2 million to \$28.2 million. Significantly, the \$6.0 million deficit is before any consideration of wage/health increases. Each 1% wage increase adds about \$450,000 new general fund cost, so the Assembly should expect the deficit to be higher when labor negotiations are complete.

CBJ likely has ongoing expenditures that outpace ongoing revenues. Future Assemblies will likely be required to cut city services or expand tax revenues in the FY24 and FY25 budgets. There's no free money, and no secret money. The Assembly can only balance the budget by reducing expenditures or expanding revenues. That work remains ahead for future Assemblies.

SUMMARY

As the community transitions out of the pandemic, FY23 is likely to represent a period of remarkable economic growth. It may feel like a renaissance. But, community priorities and external forces (*inflation*) are leading CBJ to higher costs. Balance may be challenging to achieve, but substantial unrestricted general funds can ease the transitional effort.

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 FY22 Amended (original Adopted budget plus supplemental appropriations) and FY23 Adopted Budget and b) FY23 Adopted Budget and FY24 Approved Budget. You will find additional budgetary change details included in each of the departmental budget sections under the title "Budget Highlight."

	FY22	FY23		FY24	
	Amended	Adopted	% Change	Approved	% Change
Revenue:					
State Support <i>(Note 1)</i>	62,709,000	69,818,900	11.34	62,027,500	(11.16)
Federal Support <i>(Note 2)</i>	27,004,200	8,791,200	(67.45)	8,587,300	(2.32)
Taxes <i>(Note 3)</i>	107,278,800	122,382,500	14.08	124,307,800	1.57
Charges for Services <i>(Note 4)</i>	157,730,600	174,726,600	10.78	175,511,100	0.45
Licenses, Permits, Fees <i>(Note 5)</i>	5,757,000	10,879,700	88.98	10,906,300	0.24
Fines and Forfeitures	308,600	303,400	(1.69)	303,100	(0.10)
Rentals and Leases	3,093,900	4,817,200	55.70	4,940,300	2.56
Investment and Interest Income	4,853,400	2,976,700	(38.67)	2,976,700	-
Sales	573,300	529,700	(7.61)	539,600	1.87
Donations	200,400	213,000	6.29	188,000	(11.74)
Special Assessments	37,900	34,900	(7.92)	34,900	-
Other Revenue	4,557,500	4,064,200	(10.82)	4,015,100	(1.21)
Bond Proceeds	20,000,000	-	(100.00)	-	-
Total Revenue	394,104,600	399,538,000	1.38	394,337,700	(1.30)
Expenditures:					
General Government - City <i>(Note 6)</i>	87,807,100	88,916,100	1.26	89,745,400	0.93
General Government - School District <i>(Note 7)</i>	92,396,600	86,659,000	(6.21)	86,663,300	0.00
Non-Board Enterprise	15,971,500	17,013,700	6.53	17,277,900	1.55
Board Controlled <i>(Note 8)</i>	145,063,200	162,518,100	12.03	159,156,300	(2.07)
Internal Service <i>(Note 9)</i>	10,649,900	7,638,200	(28.28)	(219,300)	(102.87)
Debt Service <i>(Note 10)</i>	15,032,000	10,867,500	(27.70)	8,274,900	(23.86)
Capital Projects <i>(Note 11)</i>	74,109,100	39,388,000	(46.85)	33,823,700	(14.13)
Special Assessments	411,900	413,000	0.27	414,700	0.41
Total Expenditures	441,441,300	413,413,600	(6.35)	395,136,900	(4.42)
Fund Balance Increase (Decrease)	(47,336,700)	(13,875,600)	(70.69)	(799,200)	(94.24)

See below and on the following page for differences to note when comparing the FY22 Amended to the FY23 Adopted and FY24 Approved Budgets.

Funding Source Notes

1. State Support – The FY23 Adopted Budget increased \$7.1 million (11.3%) from the FY22 Amended Budget. This increase is driven primarily by an increase of \$8.1 million in school grants for Education, offset by decreases in State foundation funding of \$2.1 million and State contribution for School PERS/TRS retirement of \$3.1 million. The FY24 Approved Budget decreased \$7.8 million from the FY23 Adopted primarily due to one-time fleet and equipment reserve grant funding in FY23, and a decrease of \$1.7 million in the eligible school construction debt that can be reimbursed from the State.
2. Federal Support – The FY23 Adopted Budget decreased \$18.2 million (67.4%) from the FY22 Amended Budget. This is due to a large influx of federal support relating to the COVID-19 pandemic in FY22, none of which is expected to continue into FY23. Federal support in the FY24 Approved Budget decreased \$203,900 (2.3%) due to a reduction in miscellaneous federal grants.

EXECUTIVE SUMMARY

3. Taxes – The FY23 Adopted Budget tax revenue increased \$15.1 million (14.1%) over the FY22 Amended Budget. This reflects an increase in sales taxes of \$11 million (24.4%) and property taxes of \$3 million (5.4%), stemming from a substantial growth in assessed property values. Sales tax revenues in FY22 continued to experience impacts from the COVID-19 pandemic. The increase in FY23 anticipates that the economy will begin to normalize as populations are vaccinated and businesses are able to return to full capacity operations, and also recognizes how inflation's impact on prices will also drive sales tax revenues higher. The FY24 Approved Budget increased \$1.8 million (3.3%) over the FY23 Adopted Budget due to projected sales taxes continuing to rise.
4. Charges for Services – The FY23 Adopted Budget increased \$17 million (10.8%) over the FY22 Amended Budget. This is driven by an increase in anticipated revenue by the Hospital due to the addition of a new mental and behavioral health facility, as well as increased projections for the Airport, Docks, and Harbors as the impacts of the pandemic begin to subside. The FY24 Approved Budget increased \$784,500 (0.4%) over the FY23 Adopted Budget, again due to increased charges for services for Enterprise funds.
5. Licenses, Permits and Fees – The FY23 Adopted Budget increased \$5.1 million (89%) over the FY22 Amended. This is primarily due to an increase in the anticipated Marine Passenger Fees and Port Development Fees as the City anticipates that cruise ships will fully return to Juneau in 2022. The FY24 Approved Budget increases immaterially over the FY23 Adopted Budget.

Expenditure Notes

6. City General Government – The FY23 Adopted Budget increased \$1.1 million (1.3%) from the FY22 Amended Budget. This cost growth is primarily driven by inflationary impacts on professional services and supplies, as well as longevity personnel wage increases. The FY24 Approved Budget increased \$829,300 (0.9%) over the FY23 Adopted Budget, again as a factor of inflation and funding longevity wage increases.
7. School District – The FY23 Adopted Budget decreased \$5.7 million (6.2%) over the FY22 Amended Budget as a result of one-time expenses relating to the pandemic occurring in FY22. The FY24 Approved Budget increases immaterially over the FY23 Adopted Budget.
8. Board Controlled – The FY23 Adopted Budget increased \$17.5 million (12%) over the FY22 Amended Budget. This increase is primarily due to the addition of a mental and behavioral health facility at the Hospital. The FY24 Approved Budget reflects a decrease of \$3.4 million (2.1%) over FY23 Adopted due to a reduction in anticipated capital outlay spending at the Hospital.
9. Internal Service – The FY23 Adopted Budget decreased \$3 million (28.3%) over the FY22 Amended Budget primarily due to decreases in Fleet and Equipment Reserve expenditures, as well as increased interdepartmental charges reducing expenditures in Risk Management for rising property insurance premiums. The FY24 Approved Budget decreased \$7.9 million (102.9%) over the FY23 Adopted Budget due to significant decreases in Fleet and Equipment Reserve expenditures.
10. Debt Service – The FY23 Adopted Budget decreased \$4.2 million (27.7%) over the FY22 Amended Budget primarily due to the reduction in outstanding school construction debt, as multiple bonds were fully paid off during FY22. The FY24 Approved Budget reflects a decrease of \$2.6 million (23.9%) over the FY23 Adopted Budget. Again, this reflects outstanding school construction debt being fully repaid in FY23.
11. Capital Projects – Capital projects vary from year to year; details are included in the FY23 CIP Resolution. The initial budget each year contains only the CIP projects where the funding has been fully committed. Subsequent to adoption, supplemental appropriations are needed to address additional funding secured (e.g. FAA, State grants, and enterprise fund allocations). The FY23 Adopted CIP budget is \$34.7 million less than the FY22 Amended Budget. This decrease is a result of significant supplemental appropriations made in FY22 to the capital budget, as well as the Hospital issuing \$20 million in revenue bonds for which the proceeds were fully appropriated to capital projects.

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY23 Adopted Budget includes funding for 1,962.20 Full Time Equivalent (FTE) positions. The FY22 Amended Budget staffing is 6.00 FTEs more than the FY22 Adopted staffing level. The increases consist of:

	FTE
FY22 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,893.90
FY22 General Government, Internal Service and Enterprise staffing changes <i>(Note 1 below)</i>	6.00
FY22 Amended Staffing , referenced in full time equivalent positions (FTEs)	1,899.90
FY23 Adopted General Government, Internal Service and Enterprise staffing changes <i>(Note 2 below)</i>	62.30
FY23 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,962.20
(1) FY22 Amended General Government, Internal Service and Enterprise Staffing Changes	
City Manager:	
Addition of Tourism Manager and Grant Writer positions (1.00 FTE each)	2.00
Fire and Emergency Medical Services:	
Expansion of the Mobile Integrated Health Program	4.00
	6.00
(2) FY23 Adopted General Government, Internal Service and Enterprise Staffing Changes	
City Manager: Eliminated Housing Coordinator position, moved Chief Housing Officer to Community Development	(2.00)
City Clerk:	
Formalization of election worker positions	0.17
Addition of 0.50 FTE for Computer Support Specialist position	0.50
Addition of 1.00 FTE for Election Coordinator position	1.00
Community Development: Chief Housing Office moved from City Manager's Office	1.00
Fire: Increased 0.50 FTE for full funding of Mobile Integrated Health Administrative Assistant position	0.50
Law: Eliminated 0.50 Assistant Attorney position offset by the addition of a 0.25 FTE legal intern position	(0.25)
Libraries: Addition of 0.20 FTE Museum Assistant position (grant-funded)	0.20
Parks and Recreation:	
Administration and Recreation: Reallocation of time	0.07
Downtown Parking: Reallocation of time	(0.07)
Addition of 1.78 FTE for Youth Development Leader positions at Shéiyi Xaat Hít Youth Shelter	1.78
Engineering and Public Works:	
General Engineering: Reallocation of management time	0.20
CIP Engineering:	
Reallocation of management time	(0.05)
Addition of 1.00 FTE for Engineering position (CIP-funded)	1.00
RecycleWorks: Reallocation of management time	(0.10)
Transit: Reallocation of management time	(0.30)
Streets:	
Addition of 2.92 FTEs for Equipment Operator and Laborer positions	2.92
Reallocation of management time	0.42
Fleet: Reallocation of management time	0.02
Bartlett Regional Hospital: Adjustment to FTE for addition of mental and behavioral health facility	51.00
Juneau International Airport: Reduction to FTE based on current staffing needs	(1.49)
Docks: Additional Harbor Technician positions to meet U.S. Coast Guard port security requirements and reallocation of splits with Harbors	5.46
Harbors: Reallocation of splits with Docks	0.50
Water: Reallocation of management time	(0.08)
Wastewater: Reallocation of management time	(0.10)
	62.30

NOTES

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SUMMARY OF OPERATING REVENUES BY SOURCE

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
State Support:					
Foundation Funding	37,041,800	35,562,300	34,972,600	33,440,700	33,440,700
School Construction Debt Reimb.	-	2,809,000	2,350,500	2,799,000	1,075,000
Contribution for School PERS/TRS	6,213,400	6,918,800	7,168,800	3,785,600	3,785,600
School Grants	2,566,400	3,218,000	11,727,600	11,275,100	11,275,100
State Marine Passenger Fee	2,446,400	-	572,400	5,000,000	5,000,000
State Shared Revenue	950,400	893,500	968,700	815,400	815,400
ASHA in Lieu of Taxes	95,700	91,400	78,100	78,100	78,100
Miscellaneous Grants	7,210,300	13,216,000	29,905,700	12,625,000	6,557,600
Total State Support	56,524,400	62,709,000	87,744,400	69,818,900	62,027,500
Federal Support:					
Federal in Lieu Taxes	2,472,400	2,429,900	2,527,500	2,527,500	2,527,500
Secure Rural Schools/Roads	393,800	550,000	550,000	550,000	550,000
Federal Bond Subsidy	73,600	-	-	-	-
Miscellaneous Grants	77,729,000	24,024,300	26,478,200	5,713,700	5,509,800
Total Federal Support	80,668,800	27,004,200	29,555,700	8,791,200	8,587,300
Local Support:					
Taxes:					
Property	52,721,300	56,311,600	55,780,000	59,338,700	59,338,700
Sales	40,609,300	44,975,200	48,798,800	55,951,800	57,787,100
Tobacco Excise	2,644,500	2,700,000	2,730,000	2,740,000	2,820,000
Hotel	1,240,300	1,250,000	2,070,000	2,090,000	2,090,000
Alcohol	859,800	890,000	960,000	1,100,000	1,100,000
Marijuana	404,000	390,000	380,000	400,000	410,000
Motor Vehicle Registration	603,700	762,000	577,000	762,000	762,000
Total Taxes	99,082,900	107,278,800	111,295,800	122,382,500	124,307,800
Charges for Services:					
General Governmental Funds	4,660,000	5,844,400	5,794,100	5,429,200	5,488,200
Special Revenue Funds	4,546,400	3,466,200	2,078,100	2,151,000	2,171,000
Enterprise Funds	139,655,100	148,420,000	149,186,100	167,146,400	167,851,900
Total Charges for Services	148,861,500	157,730,600	157,058,300	174,726,600	175,511,100
Licenses, Permits, Fees:					
General Governmental Funds	789,200	803,600	794,700	822,800	828,400
Special Revenue Funds	253,200	4,313,400	3,462,500	9,083,900	9,079,900
Special Assessment Funds	152,900	168,000	159,200	168,000	168,000
Enterprise Funds	336,900	472,000	801,000	805,000	830,000
Total Licenses, Permits, Fees	1,532,200	5,757,000	5,217,400	10,879,700	10,906,300
Fines and Forfeitures:					
General Governmental Funds	332,700	258,000	231,700	256,200	256,200
Special Revenue Funds	2,100	8,900	5,000	8,900	8,900
Special Assessment Funds	27,800	23,700	23,700	20,300	20,000
Enterprise Funds	9,300	18,000	15,000	18,000	18,000
Total Fines and Forfeitures	371,900	308,600	275,400	303,400	303,100

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Rentals and Leases:					
General Governmental Funds	284,400	427,600	508,300	582,200	601,300
Special Revenue Funds	761,000	816,200	905,300	1,015,900	1,049,900
Permanent Fund	5,700	10,900	10,600	-	-
Enterprise Funds	1,800,700	1,839,200	3,103,400	3,219,100	3,289,100
Total Rentals and Leases	2,851,800	3,093,900	4,527,600	4,817,200	4,940,300
Investment/Interest Income/(Loss):					
General Governmental Funds	1,108,500	1,728,500	(2,769,700)	1,699,000	1,699,000
Special Revenue Funds	142,200	221,400	202,500	177,500	177,500
Debt Service Fund	79,700	-	5,000	-	-
Permanent Fund	475,800	165,700	165,700	165,700	165,700
Enterprise Funds	729,900	2,624,000	(2,944,100)	832,500	832,500
Internal Service Funds	55,700	113,800	(182,400)	102,000	102,000
Total Investment/Interest Income/(Loss)	2,591,800	4,853,400	(5,523,000)	2,976,700	2,976,700
Sales:					
General Governmental Funds	23,600	31,500	29,200	37,700	40,000
Special Revenue Funds	1,103,600	537,800	1,443,200	488,000	495,600
Enterprise Funds	4,000	4,000	4,000	4,000	4,000
Total Sales	1,131,200	573,300	1,476,400	529,700	539,600
Donations:					
General Governmental Funds	54,100	100,400	89,400	113,000	88,000
Special Revenue Funds	75,000	100,000	75,000	100,000	100,000
Total Sales	129,100	200,400	164,400	213,000	188,000
Other Income:					
Special Assessments	57,200	37,900	37,900	34,900	34,900
Student Activities Fundraising	20,000	1,650,000	1,650,000	1,305,000	1,305,000
Miscellaneous Revenues	1,583,900	2,907,500	1,713,700	2,759,200	2,710,100
Bond Proceeds	31,817,400	20,000,000	20,000,000	-	-
Total Other Income	33,478,500	24,595,400	23,401,600	4,099,100	4,050,000
Total Local Support	290,030,900	304,391,400	297,893,900	320,927,900	323,722,900
Total Revenues	427,224,000	394,104,600	415,194,000	399,538,000	394,337,700
FUND BALANCE					
Increase (Decrease) in Fund Balance					
Combined Governmental Funds	383,600	(32,912,000)	(9,219,600)	(10,277,000)	(10,717,300)
All Other Funds	(2,033,900)	(14,425,000)	(7,939,300)	(3,598,400)	9,918,000
Total Fund Balance Inc (Dec)	\$ (1,650,300)	(47,337,000)	(17,158,900)	(13,875,400)	(799,300)

SUMMARY OF EXPENDITURES BY FUND

	FY21 Actuals	FY22		FY23 Adopted Budget	FY24 Approved Budget
		Amended Budget	Projected Actuals		
General Governmental Funds:					
Mayor and Assembly Administration:	10,229,500	7,766,100	7,578,400	7,506,400	6,965,500
City Manager	2,334,200	3,332,200	3,044,100	3,020,200	3,041,900
City Clerk	384,900	556,400	543,900	779,200	779,800
Information Technology	2,696,900	3,032,500	3,052,500	3,364,500	3,376,400
Fire/Emergency Medical Services	11,745,700	12,475,200	11,969,500	13,077,700	13,644,400
Community Development	2,849,600	3,239,900	3,108,000	3,666,000	3,679,100
Finance	5,611,600	6,389,500	6,098,900	6,488,200	6,591,100
Human Resources	674,800	713,600	651,300	722,900	742,200
Law	1,949,000	2,156,900	2,043,000	2,224,700	2,247,900
Libraries	3,354,600	3,772,000	3,659,800	3,876,700	3,852,300
Parks and Recreation:					
Parks and Landscape	2,738,300	2,803,800	2,761,900	2,962,200	2,976,200
Administration and Recreation	3,085,800	4,300,500	3,926,800	4,509,300	4,553,800
Aquatics	1,883,600	2,591,000	2,140,000	2,690,100	2,717,800
Centennial Hall (Visitor Services)	603,600	589,800	563,200	639,100	645,300
Police	16,362,400	18,445,200	17,621,200	18,679,200	18,873,500
Public Works & Engineering:					
General Engineering	342,900	334,500	334,800	349,100	353,600
RecycleWorks	1,740,200	1,920,100	1,802,200	2,184,000	2,262,500
Streets	5,434,900	5,939,100	5,836,900	6,408,300	6,478,000
Transit	6,665,400	7,133,800	6,433,100	7,337,500	7,461,700
Support to Other Funds	36,107,600	62,167,700	60,445,900	31,796,200	31,796,200
Interdepartmental Charges	(4,051,900)	(4,423,400)	(4,401,100)	(4,913,500)	(4,949,200)
Capital Projects Indirect Cost Allocation	(639,100)	(639,100)	(639,100)	(700,000)	(700,000)
Total	112,104,500	144,597,300	138,575,200	116,668,000	117,390,000
Special Revenue Funds:					
Education - Operating	73,286,000	71,772,400	68,115,200	66,444,200	66,448,500
Education - Special Revenue	18,033,300	20,624,200	23,740,900	20,214,800	20,214,800
Sales Tax	546,300	1,003,500	1,003,500	1,191,000	1,226,300
Hotel Tax	28,700	26,600	26,600	37,000	37,000
Tobacco Excise Tax	50,700	58,500	58,500	76,400	76,400
Pandemic Response	30,009,800	1,736,600	3,203,400	43,500	-
Affordable Housing	33,800	837,300	837,300	892,200	892,200
Downtown Parking	634,200	686,900	656,200	765,500	768,300
Eaglecrest	3,344,600	3,015,400	3,032,500	3,398,900	3,425,000
Lands	621,900	1,013,000	928,900	1,023,600	1,136,300
Marine Passenger Fee	7,500	7,500	7,500	7,500	7,500
Port Development	7,600	7,600	7,600	7,600	7,600
Support to Other Funds	69,177,500	69,955,800	91,539,800	67,803,400	62,789,900
Total	195,781,900	170,745,300	193,157,900	161,905,600	157,029,800

SUMMARY OF EXPENDITURES BY FUND

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Debt Service Funds:					
Debt Service	25,321,500	15,032,000	14,784,700	10,867,500	8,274,900
Support to Other Funds	22,000,000	-	-	-	-
Total	47,321,500	15,032,000	14,784,700	10,867,500	8,274,900
Special Assessment Funds:					
Special Assessment	302,100	411,900	368,900	413,000	414,700
Support to Other Funds	13,900	13,200	13,200	10,500	9,200
Total	316,000	425,100	382,100	423,500	423,900
Permanent Fund:					
Support to Other Funds	98,000	100,500	100,500	113,200	106,200
Total	98,000	100,500	100,500	113,200	106,200
Enterprise Funds:					
Juneau International Airport	10,088,900	10,776,200	11,353,900	11,553,200	11,639,100
Bartlett Regional Hospital	116,215,800	125,591,600	128,811,900	140,598,800	137,104,700
Harbors	3,661,100	4,294,100	4,196,800	4,699,800	4,712,800
Docks	1,297,800	1,401,000	1,602,800	2,282,500	2,289,800
Water	2,687,200	3,899,800	2,865,000	3,862,500	3,922,600
Wastewater	7,913,000	12,071,700	10,421,700	13,151,200	13,355,300
Support to Other Funds	24,195,400	34,378,300	34,378,300	13,128,300	12,030,700
Interdepartmental Charges	(15,100)	(15,100)	(15,100)	(15,100)	(15,100)
Total	166,044,100	192,397,600	193,615,300	189,261,200	185,039,900
Internal Service Funds:					
Facilities Maintenance	2,514,300	2,837,500	2,700,000	3,016,200	3,053,000
Fleet and Equipment Reserve	4,295,100	12,975,000	5,607,000	11,325,900	3,809,600
Public Works Fleet Maintenance	2,011,300	2,372,300	2,338,000	2,452,300	2,444,600
Risk Management	26,470,300	29,257,600	30,608,200	32,158,400	33,664,300
Interdepartmental Charges	(34,432,200)	(36,792,500)	(37,147,200)	(41,314,600)	(43,190,800)
Total	858,800	10,649,900	4,106,000	7,638,200	(219,300)
Capital Projects:					
Capital Projects	57,143,500	71,316,100	73,265,700	36,592,300	30,990,200
CIP Engineering	797,900	2,793,000	843,400	2,795,700	2,833,500
Support to Other Funds	1,526,600	4,106,600	4,106,600	-	-
Total	59,468,000	78,215,700	78,215,700	39,388,000	33,823,700
Total Departmental Expenditures	581,992,800	612,163,400	622,937,400	526,265,200	501,869,100
Less: Support to Other Funds	153,119,000	170,722,100	190,584,300	112,851,600	106,732,200
Total Expenditures	428,873,800	441,441,300	432,353,100	413,413,600	395,136,900

SUMMARY OF OPERATING EXPENSES BY DEPARTMENT

SALARY, BENEFITS, COMMODITIES & SERVICES

	FY23 Adopted Budget				
	Salary/OT	Benefits	Total Salaries/Benefits	Commodities/Services	Total Expenses
General Governmental Funds:					
Mayor and Assembly	114,000	228,900	342,900	789,400	1,132,300
Administration:					
City Manager	1,099,200	527,500	1,626,700	1,393,500	3,020,200
City Clerk	310,300	160,900	471,200	294,000	765,200
Information Technology	1,246,800	671,400	1,918,200	1,391,300	3,309,500
Fire/Emergency Medical Services	6,386,500	3,138,900	9,525,400	3,552,300	13,077,700
Community Development	1,929,200	1,032,900	2,962,100	703,900	3,666,000
Finance	3,309,600	1,823,800	5,133,400	1,354,800	6,488,200
Human Resources	383,700	197,900	581,600	141,300	722,900
Law	1,008,900	486,800	1,495,700	729,000	2,224,700
Libraries	1,644,700	951,300	2,596,000	1,243,900	3,839,900
Parks and Recreation:					
Parks and Landscape	1,168,000	637,600	1,805,600	1,156,600	2,962,200
Administration and Recreation	1,965,800	1,079,700	3,045,500	1,463,800	4,509,300
Aquatics	1,009,500	517,300	1,526,800	1,163,300	2,690,100
Centennial Hall (Visitor Services)	-	50,000	50,000	589,100	639,100
Police	9,786,000	4,793,900	14,579,900	4,099,300	18,679,200
Public Works & Engineering:					
General Engineering	170,300	89,900	260,200	50,300	310,500
RecycleWorks	103,100	53,400	156,500	2,027,500	2,184,000
Streets	1,842,600	1,069,300	2,911,900	3,496,400	6,408,300
Transit	2,916,600	1,604,900	4,521,500	2,816,000	7,337,500
Total	36,394,800	19,116,300	55,511,100	28,455,700	83,966,800
Special Revenue Funds:					
Education	44,162,800	29,441,900	73,604,700	17,116,700	90,721,400
Downtown Parking	14,300	8,800	23,100	742,400	765,500
Eaglecrest	1,399,200	515,200	1,914,400	1,484,500	3,398,900
Lands	224,800	115,900	340,700	682,900	1,023,600
Total	45,801,100	30,081,800	75,882,900	20,026,500	95,909,400
Special Assessment Funds:					
Engineering	97,700	49,800	147,500	27,700	175,200
Total	97,700	49,800	147,500	27,700	175,200
Enterprise Funds:					
Juneau International Airport	1,758,500	1,502,900	3,261,400	5,570,700	8,832,100
Bartlett Regional Hospital	62,900,800	31,107,400	94,008,200	37,923,300	131,931,500
Harbors	1,214,100	691,600	1,905,700	2,053,200	3,958,900
Docks	806,900	493,600	1,300,500	982,000	2,282,500
Water	1,157,800	618,700	1,776,500	1,776,600	3,553,100
Wastewater	2,982,800	1,610,100	4,592,900	6,769,900	11,362,800
Total	70,820,900	36,024,300	106,845,200	55,075,700	161,920,900
Internal Service Funds:					
Facilities Maintenance	869,400	475,300	1,344,700	1,671,500	3,016,200
Public Works Fleet	545,800	285,800	831,600	1,620,700	2,452,300
Risk Management	446,100	240,800	686,900	31,471,500	32,158,400
Total	1,861,300	1,001,900	2,863,200	34,763,700	37,626,900
Capital Projects:					
CIP Engineering	1,686,900	835,500	2,522,400	273,300	2,795,700
Total	1,686,900	835,500	2,522,400	273,300	2,795,700
Grand Total	156,662,700	87,109,600	243,772,300	138,622,600	382,394,900

SUMMARY OF STAFFING

	Number of FTEs					
	FY19	FY20	FY21	FY22 Amended Budget	FY23 Adopted Budget	FY24 Approved Budget
General Governmental Funds:						
Mayor and Assembly	9.00	9.00	9.00	9.00	9.00	9.00
Administration:						
City Manager	10.50	10.50	10.50	12.50	10.50	10.50
City Clerk	2.68	2.68	2.68	2.68	4.36	4.36
Information Technology	14.66	15.66	16.66	15.66	15.66	15.66
Community Development	24.00	24.00	24.00	23.00	24.00	24.00
Finance	45.50	45.00	45.00	44.10	44.10	44.10
Fire/Emergency Medical Services	54.30	60.30	60.30	69.80	69.80	70.30
Human Resources	4.40	4.40	4.40	4.40	4.40	4.40
Law	12.00	11.50	11.50	11.50	11.25	11.25
Libraries	28.84	28.57	27.71	27.21	27.41	27.41
Parks and Recreation:						
Parks and Landscape	17.97	19.08	21.53	21.24	21.24	21.24
Administration and Recreation	24.92	25.14	34.41	37.97	39.82	39.82
Aquatics	24.87	24.87	24.87	24.67	24.67	24.67
Centennial Hall (Visitor Services)	7.73	-	-	-	-	-
Police	94.84	97.84	97.84	97.84	97.84	97.84
Public Works & Engineering:						
General Engineering	1.90	1.90	1.90	1.90	2.10	2.10
RecycleWorks	-	-	1.30	1.30	1.20	1.20
Streets	21.91	21.91	21.91	21.89	25.23	25.23
Transit	39.98	39.98	39.98	39.98	39.68	39.68
Total	440.00	442.33	455.49	466.64	472.25	472.75
Special Revenue Funds:						
Education	672.68	682.98	676.73	670.70	670.70	670.70
Downtown Parking	0.31	0.31	0.31	0.31	0.24	0.24
Eaglecrest	32.08	35.60	35.60	33.40	33.40	33.40
Lands	3.75	3.60	3.60	3.60	3.60	3.60
Total	708.82	722.49	716.24	708.01	707.94	707.94
Special Assessment Funds:						
Engineering	1.10	1.10	1.10	1.10	1.10	1.10
Total	1.10	1.10	1.10	1.10	1.10	1.10
Enterprise Funds:						
Juneau International Airport	34.06	34.46	36.97	36.97	35.48	35.48
Bartlett Regional Hospital	464.30	463.90	506.00	566.00	617.00	617.00
Harbors	17.08	16.33	16.33	16.33	16.83	16.83
Docks	13.01	13.76	13.74	13.74	19.20	19.20
Water	14.33	14.33	14.08	14.08	14.00	14.00
Wastewater	36.86	36.86	37.16	37.15	37.05	37.05
Total	579.64	579.64	624.28	684.27	739.56	739.56
Internal Service Funds:						
Facilities Maintenance	11.75	10.75	10.75	11.25	11.25	11.25
Public Works Fleet	6.25	6.25	6.25	6.23	6.25	6.25
Risk Management	5.70	5.70	5.70	5.70	5.70	5.70
Total	23.70	22.70	22.70	23.18	23.20	23.20
Capital Projects:						
CIP Engineering	15.35	16.35	16.70	16.70	17.65	17.65
Total	15.35	16.35	16.70	16.70	17.65	17.65
Total Staffing	1,768.61	1,784.61	1,836.51	1,899.90	1,961.70	1,962.20

NOTES

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INTERDEPARTMENTAL REVENUES

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
General Governmental					
Mayor and Assembly	700	26,400	26,400	24,000	24,000
City Manager	378,700	379,600	379,600	401,500	401,500
City Clerk	64,600	81,900	81,900	81,900	81,900
Human Resources	164,700	177,400	177,400	191,700	191,700
Information Technology	728,200	787,500	787,500	822,300	822,300
RecycleWorks	-	24,400	-	-	-
Finance	2,113,000	2,491,000	2,491,000	2,840,100	2,875,400
Law	331,300	163,700	163,700	279,100	279,100
Libraries	10,900	18,200	18,200	15,500	15,500
Parks and Recreation	146,500	151,900	151,900	146,100	146,100
Police	96,200	106,400	106,400	96,300	96,700
Streets	17,100	15,000	17,100	15,000	15,000
Total	4,051,900	4,423,400	4,401,100	4,913,500	4,949,200
Enterprise					
Docks	15,100	15,100	15,100	15,100	15,100
Total	15,100	15,100	15,100	15,100	15,100
Internal Service					
Equipment Acquisition	3,125,200	3,013,000	3,161,800	3,375,200	3,607,200
Fleet Maintenance	1,907,500	2,186,800	2,087,000	2,525,700	2,525,700
Risk Management	26,702,300	28,758,700	29,064,400	32,423,200	33,990,900
Facilities Maintenance	2,697,200	2,834,000	2,834,000	2,990,500	3,067,000
Total	34,432,200	36,792,500	37,147,200	41,314,600	43,190,800
Total Interdepartmental Charges	38,499,200	41,231,000	41,563,400	46,243,200	48,155,100

SUPPORT TO OTHER FUNDS

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
General Governmental Funds Support To:					
Education - Operating	28,953,800	29,346,100	29,346,100	30,766,200	30,766,200
Downtown Parking	100,000	400,000	400,000	100,000	100,000
Eaglecrest	1,035,500	875,000	875,000	930,000	930,000
Affordable Housing Fund	-	5,000,000	5,000,000	-	-
Debt Service	5,900,000	2,546,600	824,800	-	-
Capital Projects	75,000	22,950,000	22,950,000	-	-
Pandemic Response Fund	43,300	1,050,000	1,050,000	-	-
Total	36,107,600	62,167,700	60,445,900	31,796,200	31,796,200
Special Revenue Funds Support To:					
Sales Tax Support To:					
General Governmental Funds	28,761,500	29,126,500	29,126,500	28,936,500	28,946,500
Affordable Housing	400,000	400,000	400,000	400,000	-
Bartlett Regional Hospital	175,000	-	-	-	-
Capital Projects	13,700,000	20,800,000	20,800,000	22,675,000	22,300,000
Hotel Tax Support To:					
General Governmental Funds	360,000	555,600	555,600	928,900	928,900
Visitor Services	450,000	416,700	416,700	714,100	645,300
Debt Service	-	277,700	277,700	464,400	464,400
Tobacco Excise Tax Support To:					
General Governmental Funds	2,154,900	2,154,900	2,154,900	2,154,900	2,695,600
Bartlett Regional Hospital	518,000	518,000	518,000	518,000	-
Pandemic Response Fund Support To:					
General Governmental Funds	15,027,700	9,973,300	31,701,100	-	-
Education - Operating and Special Revenue	2,565,200	-	-	-	-
Eaglecrest	18,000	-	-	-	-
Affordable Housing Fund Support To:					
Sales Tax	100,000	-	-	-	-
Lands Support To:					
Capital Projects	50,000	750,000	750,000	150,000	150,000
Downtown Parking Support To:					
Capital Projects	50,000	-	-	-	-
Marine Passenger Fee Support To:					
General Governmental	2,290,600	2,494,300	2,494,300	3,900,600	3,903,100
Docks	97,500	448,500	448,500	717,000	717,000
Facilities Maintenance	12,600	12,600	12,600	12,600	12,600
Port Development Support To:					
Debt Service	2,095,400	2,027,700	1,883,900	2,028,400	2,026,500
Docks	351,000	-	-	-	-
Capital Projects	-	-	-	4,095,000	-
Total	69,177,400	69,955,800	91,539,800	67,803,400	62,789,900

SUPPORT TO OTHER FUNDS

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Debt Service FundSupport To:					
Capital Projects	22,000,000	-	-	-	-
Total	22,000,000	-	-	-	-
Special Assessment Funds Support To:					
General Governmental Funds	13,900	13,200	13,200	10,500	9,200
Total	13,900	13,200	13,200	10,500	9,200
Permanent Fund Support To:					
General Governmental Funds	98,000	100,500	100,500	113,200	106,200
Total	98,000	100,500	100,500	113,200	106,200
Enterprise Funds Support To:					
Debt Service	602,400	662,600	662,600	660,300	657,000
Capital Projects	23,593,000	33,715,700	33,715,700	12,468,000	11,373,700
Total	24,195,400	34,378,300	34,378,300	13,128,300	12,030,700
Capital Projects Support To:					
Sales Tax	1,500,000	-	-	-	-
Marine Passenger Fee	-	106,600	106,600	-	-
Risk Management	26,300	-	-	-	-
Bartlett Regional Hospital	-	4,000,000	4,000,000	-	-
Harbors	300	-	-	-	-
Total	1,526,600	4,106,600	4,106,600	-	-
Total Support To Other Funds	153,118,900	170,722,100	190,584,300	112,851,600	106,732,200

SUPPORT FROM OTHER FUNDS

	FY21 Actuals	FY22		FY23 Adopted Budget	FY24 Approved Budget
		Amended Budget	Projected Actuals		
General Governmental Funds Support From:					
Sales Tax	28,761,500	29,126,500	29,126,500	28,936,500	28,946,500
Hotel Tax	810,000	972,300	972,300	1,643,000	1,574,200
Tobacco Excise Tax	2,154,900	2,154,900	2,154,900	2,154,900	2,695,600
Affordable Housing	-	-	-	108,000	-
Pandemic Response Fund	15,027,700	9,973,300	31,701,100	-	-
Marine Passenger Fee	2,290,600	2,494,300	2,494,300	3,900,600	3,903,100
Special Assessment Funds	13,900	13,200	13,200	10,500	9,200
Permanent Fund	98,000	100,500	100,500	113,200	106,200
Total	49,156,600	44,835,000	66,562,800	36,866,700	37,234,800
Special Revenue Funds Support From:					
Sales Tax Support From:					
Affordable Housing	100,000	-	-	-	-
Capital Projects	1,500,000	-	-	-	-
Affordable Housing Support From:					
General Governmental Funds	-	5,000,000	5,000,000	-	-
Sales Tax	400,000	400,000	400,000	400,000	-
Marine Passenger Fee Support From:					
Capital Projects	-	106,600	106,600	-	-
Education - Operating Support From:					
General Governmental Funds	26,898,700	27,228,800	27,228,800	28,491,200	28,491,200
Education - Special Revenue Support From:					
General Governmental Funds	2,055,100	2,117,300	2,117,300	2,275,000	2,275,000
Pandemic Response Fund	2,565,200	-	-	-	-
Downtown Parking Support From:					
General Governmental Funds	100,000	400,000	400,000	100,000	100,000
Eaglecrest Support From:					
General Governmental Funds	1,035,500	875,000	875,000	930,000	930,000
Pandemic Response Fund	18,000	-	-	-	-
Pandemic Response Fund Support From:					
General Governmental Funds	43,300	1,050,000	1,050,000	-	-
Total	34,715,800	37,177,700	37,177,700	32,196,200	31,796,200
Debt Service Fund Support From:					
General Governmental Funds	5,900,000	2,546,600	824,800	-	-
Hotel Tax	-	277,700	277,700	464,400	464,400
Port Development Fees	2,095,400	2,027,700	1,883,900	2,028,400	2,026,500
Airport	602,400	662,600	662,600	660,300	657,000
Total	8,597,800	5,514,600	3,649,000	3,153,100	3,147,900

SUPPORT FROM OTHER FUNDS

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Enterprise Funds Support From:					
Bartlett Regional Hospital Support From:					
Sales Tax	175,000	-	-	-	-
Tobacco Excise Tax	518,000	518,000	518,000	518,000	-
Capital Projects	-	4,000,000	4,000,000	-	-
Harbors Support From:					
Capital Projects	300	-	-	-	-
Dock Support From:					
Marine Passenger Fees	97,500	448,500	448,500	717,000	717,000
State Marine Passenger Fees	351,000	-	-	-	-
Total	1,141,800	4,966,500	4,966,500	1,235,000	717,000
Internal Service Support From:					
Capital Projects	26,300	-	-	-	-
Marine Passenger Fees	12,600	12,600	12,600	12,600	12,600
Total	38,900	12,600	12,600	12,600	12,600
Capital Projects Support From:					
Sales Tax	13,700,000	20,800,000	20,800,000	22,675,000	22,300,000
Port Development	-	-	-	4,095,000	-
Lands	50,000	750,000	750,000	150,000	150,000
Downtown Parking	50,000	-	-	-	-
Bartlett Regional Hospital	13,465,000	25,500,000	25,500,000	3,000,000	7,500,000
Water	3,913,000	2,756,700	2,756,700	2,803,000	2,873,700
Wastewater	6,215,000	5,459,000	5,459,000	6,665,000	1,000,000
Debt Service	22,000,000	-	-	-	-
General Fund	75,000	22,950,000	22,950,000	-	-
Total	59,468,000	78,215,700	78,215,700	39,388,000	33,823,700
Total Support From Other Funds	153,118,900	170,722,100	190,584,300	112,851,600	106,732,200

CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance	+	Projected Revenues	+	Support From	-	Support To
General Governmental Funds	\$ 27,629,000		75,137,800		36,866,700		31,796,200
Special Revenue Funds							
Education - Operating	622,000		37,953,000		28,491,200		-
Education - Special Revenue	2,064,400		17,282,100		2,275,000		-
Sales Tax	6,843,200		57,466,500		-		52,011,500
Hotel Tax	1,187,600		2,090,000		-		2,107,400
Tobacco Excise Tax	177,000		2,740,000		-		2,672,900
Affordable Housing	5,968,300		15,500		400,000		108,000
Downtown Parking	292,600		479,900		100,000		-
Eaglecrest	318,500		2,519,000		930,000		-
Lands	4,233,700		896,300		-		150,000
Marine Passenger Fee	(4,764,700)		5,500,000		-		4,630,200
Port Development Fee	2,430,500		8,300,000		-		6,123,400
Total Special Revenue Funds	19,373,100		135,285,800		32,196,200		67,803,400
Debt Service Fund	113,500		9,697,900		3,153,100		-
Special Assessment Funds	1,493,700		223,200		-		10,500
Jensen-Olson Arboretum	3,197,200		165,700		-		113,200
Enterprise Funds							
Juneau International Airport	12,540,700		9,492,400		-		660,300
Bartlett Regional Hospital	61,784,000		141,402,000		518,000		3,000,000
Harbors	1,605,400		5,012,600		-		-
Docks	1,656,600		1,766,400		717,000		-
Water	8,484,200		6,256,900		-		2,803,000
Wastewater	12,399,700		14,548,500		-		6,665,000
Total Enterprise Funds	98,470,600		178,478,800		1,235,000		13,128,300
Internal Service Funds							
Fleet and Equipment Reserve	9,582,500		12,078,500		-		-
Facilities Maintenance	596,300		2,990,500		12,600		-
Risk Management	6,055,400		32,423,200		-		-
Total Internal Service Funds	16,234,200		47,492,200		12,600		-
Capital Projects	130,421,200		-		39,388,000		-
Interdepartmental Charges	-		46,243,200		-		-
Total City Funds	\$ 296,932,500		492,724,600		112,851,600		112,851,600

CHANGES IN FUND BALANCES – FY23

Requested Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
90,485,300		17,352,000		15,838,900		1,513,100	General Governmental Funds
							Special Revenue Funds
66,444,200		622,000		-		622,000	Education - Operating
20,214,800		1,406,700		92,300		1,314,400	Education - Special Revenue
1,191,000		11,107,200		-		11,107,200	Sales Tax
37,000		1,133,200		-		1,133,200	Hotel Tax
76,400		167,700		-		167,700	Tobacco Excise Tax
892,200		5,383,600		-		5,383,600	Affordable Housing
765,500		107,000		-		107,000	Downtown Parking
3,398,900		368,600		202,500		166,100	Eaglecrest
1,023,600		3,956,400		-		3,956,400	Lands
7,500		(3,902,400)		-		(3,902,400)	Marine Passenger Fee
7,600		4,599,500		-		4,599,500	Port Development Fee
94,102,200		24,949,500		294,800		24,654,700	Total Special Revenue Funds
10,867,500		2,097,000		2,097,000		-	Debt Service Fund
413,000		1,293,400		-		1,293,400	Special Assessment Funds
-		3,249,700		2,097,200		1,152,500	Jensen-Olson Arboretum
							Enterprise Funds
11,553,200		9,819,600		6,119,800		3,699,800	Juneau International Airport
140,598,800		60,105,200		1,806,500		58,298,700	Bartlett Regional Hospital
4,699,800		1,918,200		791,900		1,126,300	Harbors
2,282,500		1,857,500		-		1,857,500	Docks
3,862,500		8,075,600		-		8,075,600	Water
13,151,200		7,132,000		-		7,132,000	Wastewater
176,148,000		88,908,100		8,718,200		80,189,900	Total Enterprise Funds
							Internal Service Funds
13,778,200		7,882,800		-		7,882,800	Fleet and Equipment Reserve
3,016,200		583,200		-		583,200	Facilities Maintenance
32,158,400		6,320,200		-		6,320,200	Risk Management
48,952,800		14,786,200		-		14,786,200	Total Internal Service Funds
39,388,000		130,421,200		-		130,421,200	Capital Projects
46,243,200		-		-		-	Interdepartmental Charges
506,600,000		283,057,100		29,046,100		254,011,000	Total City Funds

CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance	+	Projected Revenues	+	Support From	-	Support To
General Governmental Funds	\$ 17,352,000		75,087,100		37,234,800		31,796,200
Special Revenue Funds							
Education - Operating	622,000		37,953,000		28,491,200		-
Education - Special Revenue	1,406,700		17,282,100		2,275,000		-
Sales Tax	11,107,200		59,311,500		-		51,246,500
Hotel Tax	1,133,200		2,090,000		-		2,038,600
Tobacco Excise Tax	167,700		2,820,000		-		2,695,600
Affordable Housing	5,383,600		15,500		-		-
Downtown Parking	107,000		513,900		100,000		-
Eaglecrest	368,600		2,539,000		930,000		-
Lands	3,956,400		899,900		-		150,000
Marine Passenger Fee	(3,902,400)		5,500,000		-		4,632,700
Port Development Fee	4,599,500		8,300,000		-		2,026,500
Total Special Revenue Funds	24,949,500		137,224,900		31,796,200		62,789,900
Debt Service Fund	2,097,000		7,973,900		3,147,900		-
Special Assessment Funds	1,293,400		222,900		-		9,200
Jensen-Olson Arboretum	3,249,700		165,700		-		106,200
Enterprise Funds							
Juneau International Airport	9,819,600		9,576,500		-		657,000
Bartlett Regional Hospital	60,105,200		141,402,000		-		7,500,000
Harbors	1,918,200		5,032,600		-		-
Docks	1,857,500		1,796,400		717,000		-
Water	8,075,600		6,413,700		-		2,873,700
Wastewater	7,132,000		14,904,200		-		1,000,000
Total Enterprise Funds	88,908,100		179,125,400		717,000		12,030,700
Internal Service Funds							
Public Works Fleet	7,882,800		6,334,900		-		-
Facilities Maintenance	583,200		3,067,000		12,600		-
Risk Management	6,320,200		33,990,900		-		-
Total Internal Service Funds	14,786,200		43,392,800		12,600		-
Capital Projects	130,421,200		-		33,823,700		-
Interdepartmental Charges	-		48,155,100		-		-
Total City Funds	\$ 283,057,100		491,347,800		106,732,200		106,732,200

CHANGES IN FUND BALANCES – FY24

-	Requested Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
	91,243,000		6,634,700		15,838,900		(9,204,200)	General Governmental Funds
								Special Revenue Funds
	66,448,500		617,700		-		617,700	Education - Operating
	20,214,800		749,000		92,300		656,700	Education - Special Revenue
	1,226,300		17,945,900		-		17,945,900	Sales Tax
	37,000		1,147,600		-		1,147,600	Hotel Tax
	76,400		215,700		-		215,700	Tobacco Excise Tax
	892,200		4,506,900		-		4,506,900	Affordable Housing
	768,300		(47,400)		-		(47,400)	Downtown Parking
	3,425,000		412,600		202,500		210,100	Eaglecrest
	1,136,300		3,570,000		-		3,570,000	Lands
	7,500		(3,042,600)		-		(3,042,600)	Marine Passenger Fee
	7,600		10,865,400		-		10,865,400	Port Development Fee
	94,239,900		36,940,800		294,800		36,646,000	Total Special Revenue Funds
	8,274,900		4,943,900		2,097,000		2,846,900	Debt Service Fund
	414,700		1,092,400		-		1,092,400	Special Assessment Funds
	-		3,309,200		2,097,200		1,212,000	Jensen-Olson Arboretum
								Enterprise Funds
	11,639,100		7,100,000		3,400,200		3,699,800	Juneau International Airport
	137,104,700		56,902,500		1,806,500		55,096,000	Bartlett Regional Hospital
	4,712,800		2,238,000		791,900		1,446,100	Harbors
	2,289,800		2,081,100		-		2,081,100	Docks
	3,922,600		7,693,000		-		7,693,000	Water
	13,355,300		7,680,900		-		7,680,900	Wastewater
	173,024,300		83,695,500		5,998,600		77,696,900	Total Enterprise Funds
								Internal Service Funds
	6,254,200		7,963,500		-		7,963,500	Public Works Fleet
	3,053,000		609,800		-		609,800	Facilities Maintenance
	33,664,300		6,646,800		-		6,646,800	Risk Management
	42,971,500		15,220,100		-		15,220,100	Total Internal Service Funds
	33,823,700		130,421,200		-		130,421,200	Capital Projects
	48,155,100		-		-		-	Interdepartmental Charges
	492,147,100		282,257,800		26,326,500		255,931,300	Total City Funds

CHANGES IN FUND BALANCES

Summary

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

The Assembly adopted an updated policy in October 2012 to maintain a general governmental budget reserve of no less than two months (16.7%) general operating revenue. General governmental operating revenue is comprised of the General Fund and the Road 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 require 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 \$15.8 million for FY23 and FY24. In FY20 \$3M of reserve funds were used to issue business loans through the Juneau Economic Development Council due to the global pandemic. \$2.4M of these loans has been paid back, and the remainder 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 FY23 Adopted and FY24 Approved budgets ending fund balances. The fund balance review is targeted specifically at the General, Major Special Revenue, and Fleet Funds. The majority of the special revenue funds' fund balances are use restricted and not considered available for general governmental functions.

General Fund – The two-year budget as presented projects \$27.6 million carry forward of available fund balance after FY22, excluding the \$15.8 million set aside as the general governmental budget reserves. In order to balance the FY23 Adopted and FY24 Approved budgets, we are projecting to use \$10.3 million and \$10.7 million, respectively, 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 \$4.8 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, with the fund balance rebounding slightly to a deficit of \$3.9 million in FY23 and \$3 million in FY24.

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 available ending fund balance is \$166,100 for FY23 and \$210,100 for FY24.

Education Operating and Special Revenue/Other – These fund balances are managed by the Juneau School District Board of Education. With consideration of reserves, the Juneau School District is projecting to carry forward \$2.7 million in total fund balance at the end of FY22. In FY23 and FY24, the School District is projecting to end with a \$2 million and \$1.4 million fund balance, respectively. 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 balance of \$1.3 million for FY23 and \$657,000 for FY24 are revenue specific and may only be used for very specific program activities according to federal, state, or donor designations.

CHANGES IN FUND BALANCES

Lands and Resource Management – The projected carryovers for FY23 and FY24 are \$4.0 million and \$3.6 million, respectively. These funds are restricted and not considered available for other general governmental functions.

Downtown Parking – Due to the COVID-19 pandemic, the Downtown Parking Fund lost a significant amount of revenue from tourism vendors not purchasing parking permits and the general workforce largely working from home. In FY22 a \$300,000 supplemental appropriation was passed to replace lost revenue in the Downtown Parking Fund, which brought the FY23 ending projected fund balance to 107,000. The FY24 ending fund balance is projected to be in a deficit of \$47,400. CBJ's Parks and Recreation Department is currently working to revise their rate structure to align rates with current operational costs and level of service. 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 FY23 and FY24 are \$11.1 million and \$17.9 million, respectively.

The FY24 ending balance is as follow –

• 1% 5-year temp. levy for various capital improvements, ending September 30, 2023	\$ 4,169,900
• 1% 5-year temp. levy for areawide roads, ending June 30, 2022	2,240,100
• 2% (1% permanent & 1% temp.) general govt. operations levy	16,593,600
• 1% 5-year temp. levy, the Sales Tax Budget Reserve	(6,240,600)
• 3% permanent liquor & marijuana sales tax levy	<u>1,182,800</u>
Total Projected Fund Balance	<u>\$ 17,945,800</u>

Port Development – The Port Development Fund includes revenues from the \$3 per passenger CBJ Port Development Fee and the \$5 per passenger State Marine Passenger Fee. FY12 is the first year that the CBJ received State Marine Passenger fees. The projected carryover for the Port Development Fund is \$4.6 million for FY23 and \$10.9 million for FY24. 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 FY23 and FY24 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 FY24 with these funds if the 2022 cruise ship season normalizes from the effects of the COVID-19 pandemic.

Affordable Housing, Hotel Tax, and Tobacco Excise Tax – 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 \$80.2 million for FY23 and \$77.7 million for FY24 represents expendable resources for each fund and is not available for general governmental functions.

Fleet Services – Fleet services include both Fleet and Equipment Reserve and Fleet Maintenance. The projected carryover is \$7.9 million for FY23 and \$8 million for FY24. \$143,200 of the FY23 fund balance is attributable to Fleet Maintenance with the remainder belonging to the Fleet and Equipment Reserve Fund. The Fleet and Equipment Reserve 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 Fleet and Equipment Reserve replacement plan identifies the specific equipment, the estimated cost for each, and the year of planned replacement.

Risk Management – The total projected carryover for FY23 is \$6.3 million and in FY24 is \$6.6 million. The FY24 individual components of this balance are made up of \$4.3 million for Health & Wellness, \$1.8 million Safety & Workers Compensation, \$677,000 General/Auto Liability, (\$724,700) Employee Practice/Property, (\$32,800) Special Coverage, and \$655,600 for Unemployment Compensation. These reserve funds support all CBJ functions including hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ's third party coverage if they feel our self-insurance reserves are too low.

CHANGES IN FUND BALANCES

LID's – The fund balance carryover of \$1.3 million for FY23 and \$1.1 million for FY24 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.

Debt Service – The ending FY23 fund balance is projected at \$0, with a \$2.1 million reserve, and a carryover of \$2.8 million for FY24, with a \$2.1 million reserve. The reservation of fund balance is for the 2014 Seawalk and 2015 Port (16B Dock) general obligation bonds, as required by the bond covenant. There are no specific rules for maintaining a set balance since all bonds now carry fixed interest rates.

Jensen-Olson Arboretum – The projected carryover for FY23 is \$3.2 million, of which \$2.1 million is reserved, and 3.3 million for FY24, 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 remaining items contained in these schedules have been included for number comparisons only. The amounts shown do not represent available resources.

NOTES

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PROPERTY ASSESSMENT AND TAXATION

AUTHORITY

The City and Borough of Juneau’s authorization to levy a property tax is provided under Alaska State Statute Section 29.45. Under this section, the State *requires* the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110)). The areawide projected “taxable” assessed value (full and true less exempted properties) for the 2023 fiscal year, (2022 calendar year) is \$5.8 billion, up from \$5.4 billion (a 6.2% increase) in fiscal year 2022.

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 \$580 million of property exemptions. The Senior Citizen and Disabled Veteran exemptions are about 66% of the total.

ASSESSED VALUE CHANGES

The Assessor is projecting areawide taxable assessed values, net of estimated property appeals, for FY23 (calendar 2022) at \$5.8 billion. This amount includes both real and business personal property assessments. This represents an increase of approximately \$337.2 million (6.2%) over the previous year. The City Assessor attributes the assessed value growth to increased residential home prices and new construction.

PROPERTY ASSESSMENT AND TAXATION

MILLAGE RATES AND RESTRICTIONS

A one-mill levy is equal to one tenth of one percent (0.1%) of property value. A CBJ resident charged the “total mill rate” of 10.56 mills is paying property taxes equal to 1.056% of their assessed value. A one-mill levy assessed borough-wide will generate \$5.8 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 90.7% of taxable property is subject to the combined mill levy for the three taxing areas.

<u>Mill Levy</u>	<u>FY21</u>	<u>Adopted FY22</u>	<u>Adopted FY23</u>	<u>Approved FY24</u>
Operational				
Areawide	6.70	6.60	6.60	6.60
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	9.36	9.36	9.36
Debt Service	1.20	1.20	1.20	1.20
Total Mill Levy	10.66	10.56	10.56	10.56
Mill Change		(0.10)	-	-
% Change		(0.94) %	- %	- %

The 2022 property assessments do not include an estimated \$368 million in required State exemptions for 2,570 (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 FY23 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 \$3.9 million.

In 1995, the CBJ voters approved a 12-mill operational property tax levy restriction on taxable property. This restriction does not apply to tax levies for voter approved general obligation debt. The debt service mill levy is in addition to the operational mill levy. The operating mill levy for FY23 is 9.36 mills and the debt mill levy is 1.20, both flat over FY22. This brings the total FY23 mill levy to 10.56, the same as FY22.

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	6.5%	\$5,420.0	6.60	2.45	0.31	9.36	1.20	10.56
2023	6.2%	\$5,757.4	6.60	2.45	0.31	9.46	1.20	10.56

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

In March 1994, the Assembly made a second modification to Juneau's service areas by consolidating all of the fire service areas (seven 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	RecycleWorks
Law	Community Development	Capital Projects
Clerk's Office	Fire and Emergency Services (Ambulance)	Visitor Services
Information Technology	Parks and Landscape Maintenance	

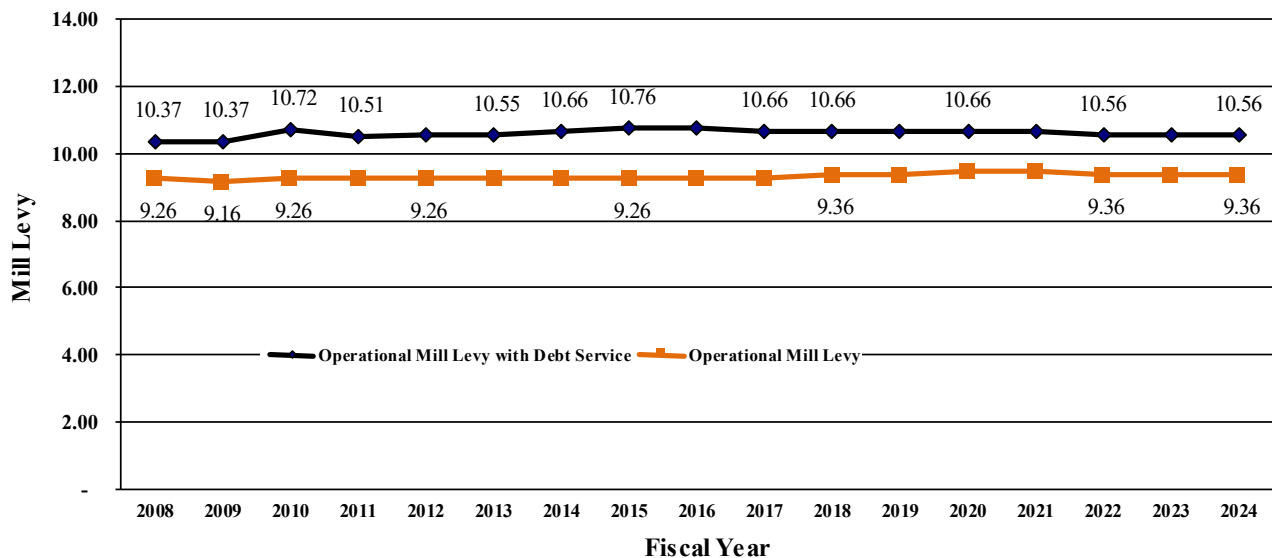
Roaded Service Area:

Police	Parks & Recreation
Streets	Transit

Fire Service Area:

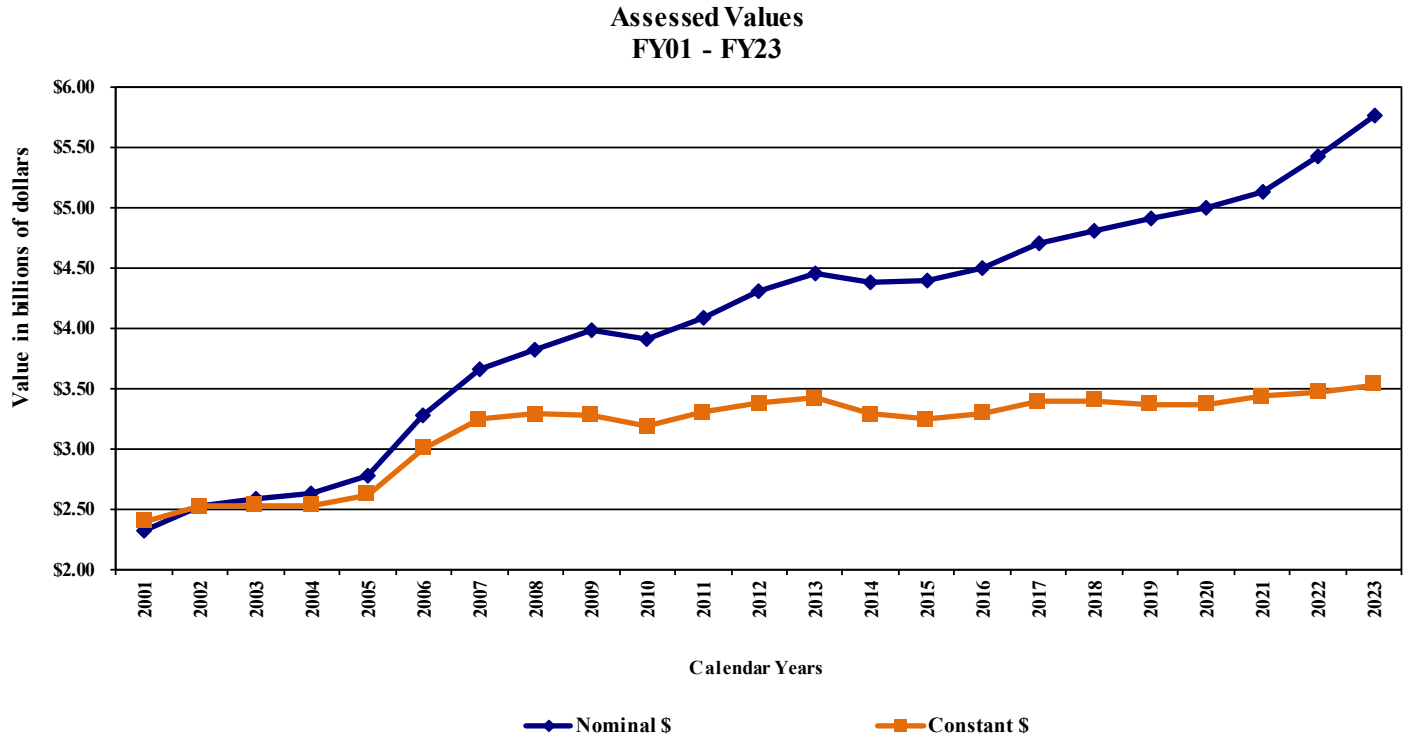
Fire and Emergency Services (Fire)

The graph below shows the historical, FY23 Adopted and FY24 Approved 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.



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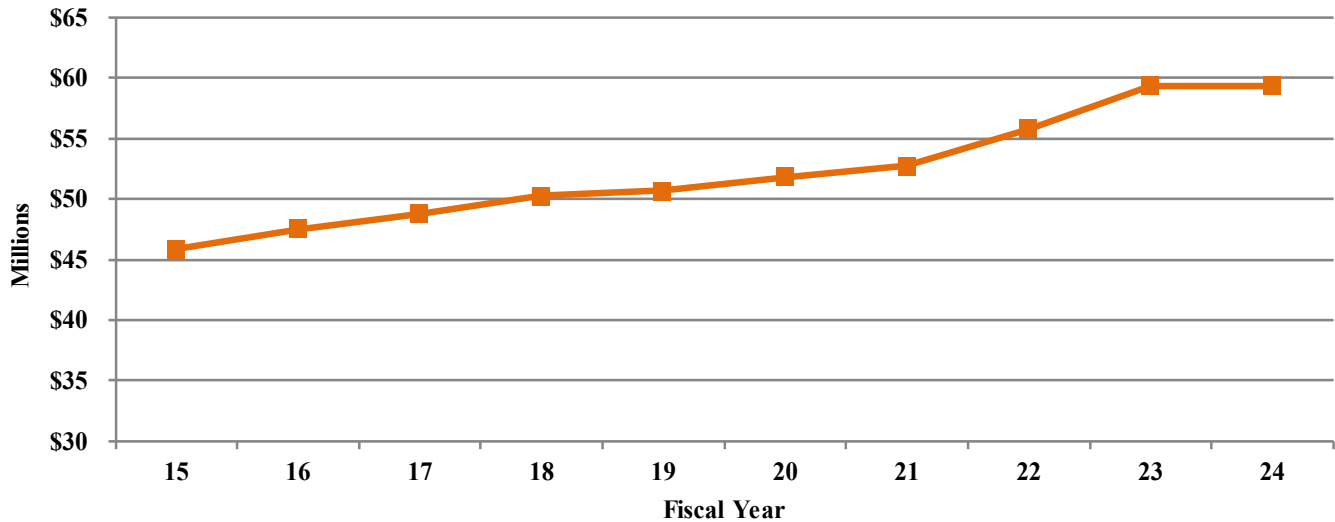
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MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

The FY22 projected property tax revenue is \$55.8 million, up \$3.1 million or 5.8% from FY21. FY23 property tax revenue is projected at \$59.3 million, an increase of \$3.6 million or 6.4% over the FY22 projection. FY24 is projected flat over FY23. The mill rate for FY22 and FY23 is 10.56, a 0.1 mill decrease over FY21.



FY15-21 are based on actual collections

FY22-24 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 FY21 were \$40.6 million, a decrease of \$5.9 million or 12.8% from FY20. The FY22 Projected, FY23 Adopted and FY24 Approved sales taxes are projected to be \$48.8 million, \$56 million and \$57.8 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 FY21 Actuals and FY22 Projected revenue reflect a non-existent cruise ship season in calendar year 2020 and a significantly reduced season in calendar year 2021. The FY23 Adopted and FY24 Approved revenue anticipate the return of a near-normal cruise ship season in calendar year 2022 and 2023.

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

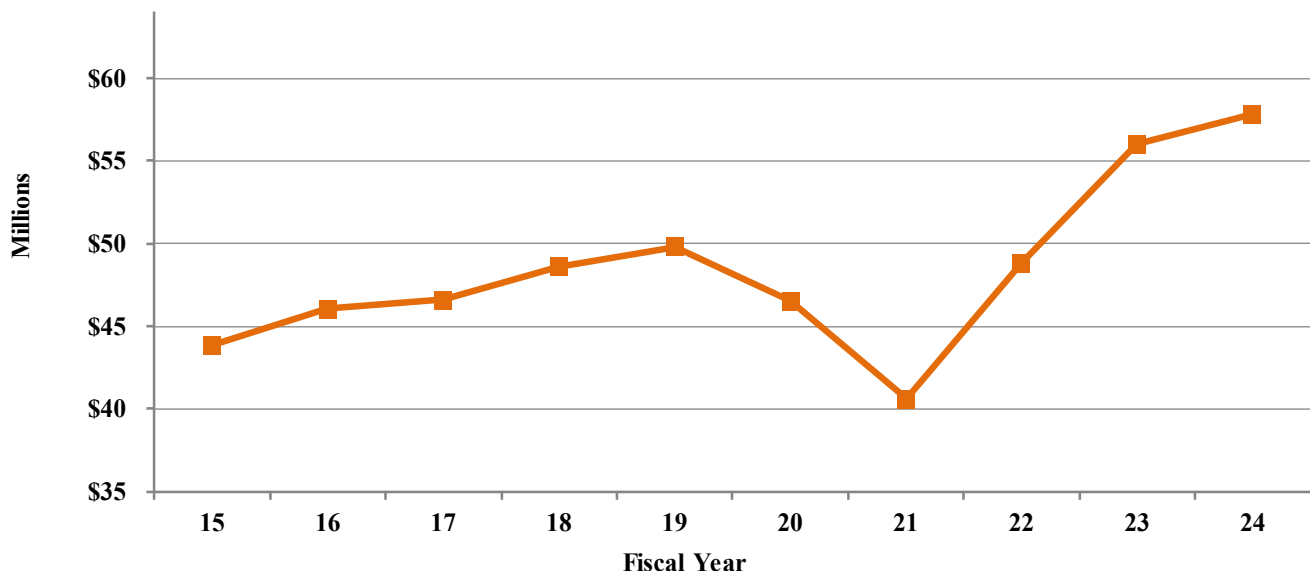
- The permanent area wide sales tax rate is 1%. This funding source is used to support general government operations.

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. This sales tax is up for renewal on the October 2022 voter ballot. If approved, it will be in effect from October 1, 2023 – September 30, 2028.

TEMPORARY 3% SALES TAX

- Effective July 1, 2022, voters approved a continuation of the 3% temporary tax for an additional five years, ending June 30, 2027. The additional tax levy is allocated as follows: 1% to general government operations; 1% to capital improvements; and 1% to both capital improvements and general government services.



FY15-21 are based on actual revenue collected
FY22-24 are based on estimated collections

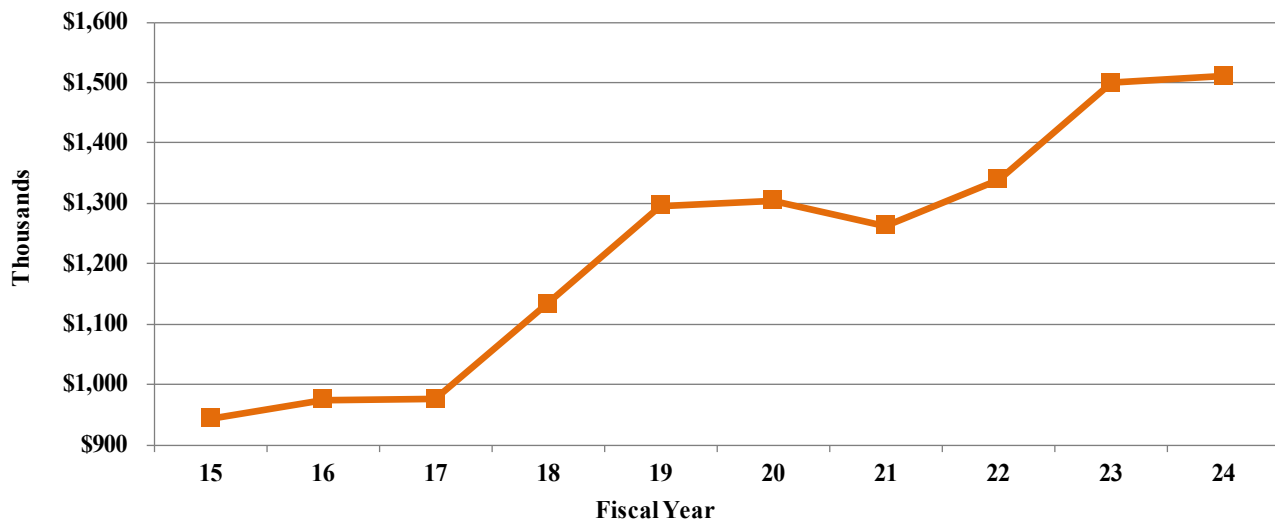
MAJOR REVENUES

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 FY21 were \$1.26 million. FY22 projection for liquor and marijuana tax revenues is \$1.34 million, an increase of \$77,000 (6.1%) from FY21. The tax revenues are forecast to increase by \$160,000 (11.9%) in FY23 with the return of a cruise ship season. The tax revenues are forecast to remain relatively flat in FY24 from FY23, only increasing \$10,000 (0.7%) to a total of \$1.51 million.



FY15-21 are based on actual revenue collected
FY22-24 are based on estimated collections

MAJOR REVENUES

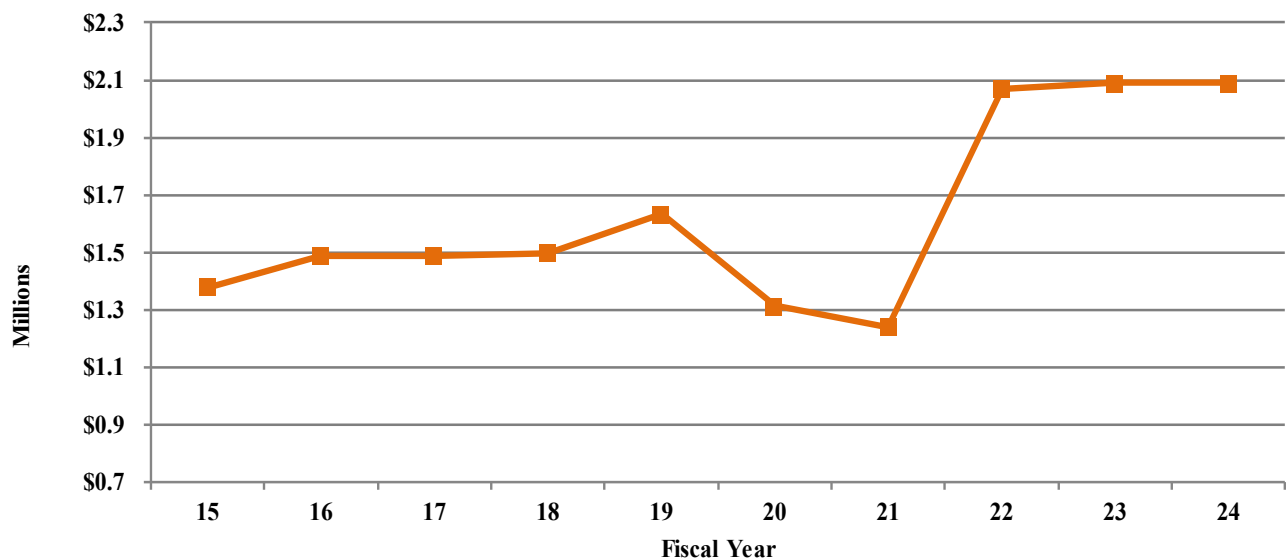
HOTEL-MOTEL ROOM TAX

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 FY21 were \$1.24 million. FY22 hotel-motel room tax revenues are projected to be \$2.07 million, an increase of \$829,700 (66.9%) from FY21. The projected increase is the result of tourism starting to return to normal after the national and international travel restrictions imposed due to the COVID-19 pandemic worldwide. Hotel receipts are expected to increase an additional \$20,000 in FY23 for a total of \$2.09 million, and remain flat in FY24.



FY15-21 are based on actual revenue collected.

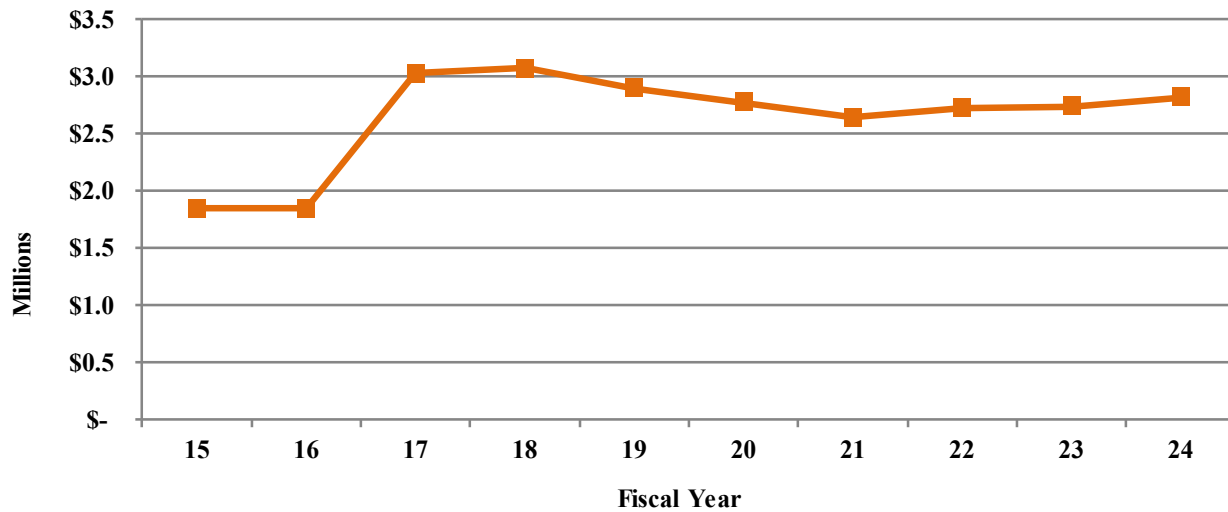
FY22-24 are based on estimated collections.

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.

FY21 tax revenues were \$2.64 million. FY22 revenues are projected to increase to \$2.73 million, or \$85,500 (3.2%) more than FY21. FY23 revenues are projected at \$2.74 million, a \$10,000 (0.4%) increase over FY22. FY24 revenues are projected at \$2.82 million, an \$80,000 (2.9%) increase over FY23.



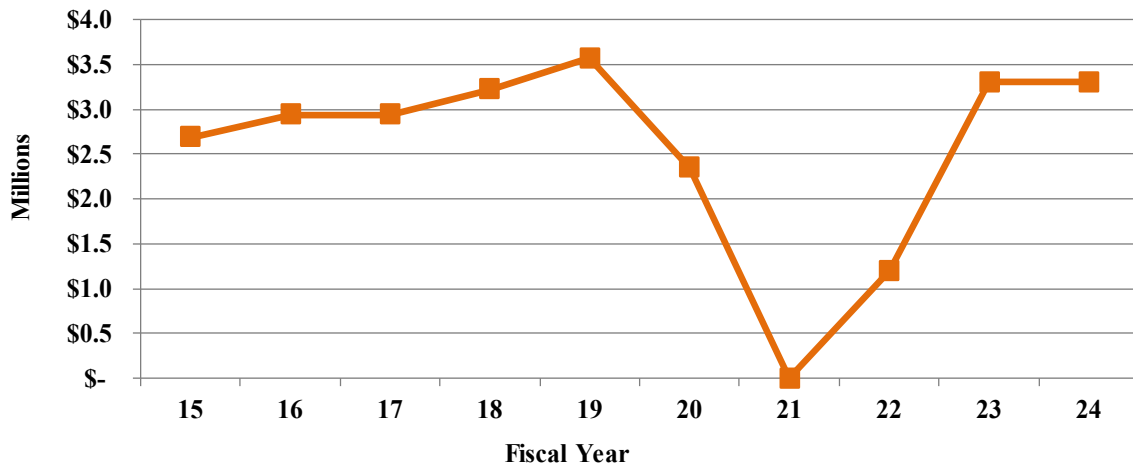
FY15-21 are based on actual collections
FY22-24 are based on budget projections

MAJOR REVENUES

PORT DEVELOPMENT FEE

CBJ received no Port Development Fee revenue in FY21 as a result of no cruise ship season in calendar year 2020 and a limited season in 2021 due to the COVID-19 pandemic. The FY22 revenues are projected to rebound to \$1.2 million, reflecting the anticipation of a cruise ship season in calendar year 2022. FY23 and FY24 revenues are projected to be at near pre-pandemic levels of \$3.3 million.

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

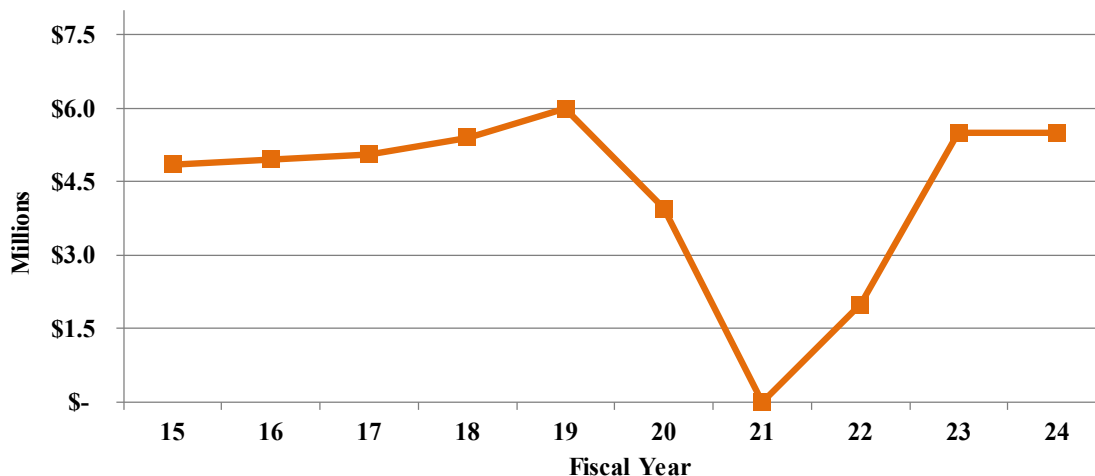


FY15-21 are based on actual collections
FY22-24 are based on budget projections

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 FY21 was \$8,600, reflecting a near inexistent cruise ship season in calendar year 2020 and early 2021 due to the COVID-19 pandemic. The FY22 revenues are projected to rebound to \$2 million with limited cruise tourism in late summer of 2021, and more normalized levels in the summer of 2022. FY23 and FY24 revenues are projected to return to near pre-pandemic levels at \$5.5 million each year.



FY15-21 are based on actual collections
FY22-24 are based on budget projections

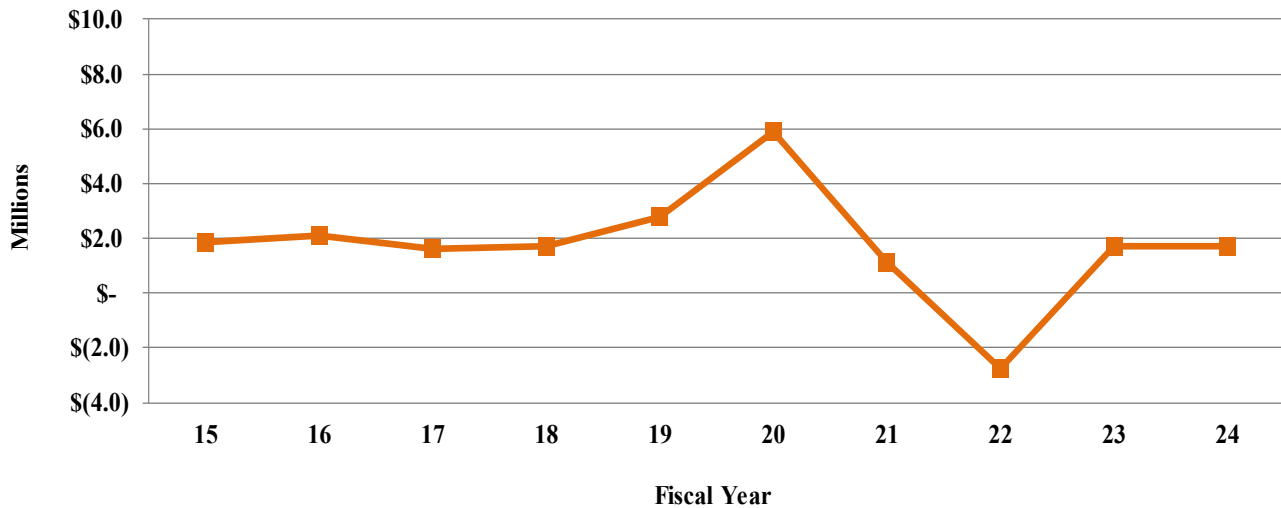
MAJOR REVENUES

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, but are anticipated to start increasing in FY22 and FY23.

Interest income for FY21 was \$1.1 million, decreasing \$4.8 million from FY20. FY20 revenue resulted from falling prevailing interest rates over the course of the fiscal year, which caused the value of CBJ's portfolio to rise accordingly. Interest rates have started to climb again in FY22, resulting in a projected investment loss of \$2.8 million, with investment income returning to normalized levels in FY23 and FY24 at \$1.7 million.



FY15-21 are based on actual collections

FY22-24 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 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.

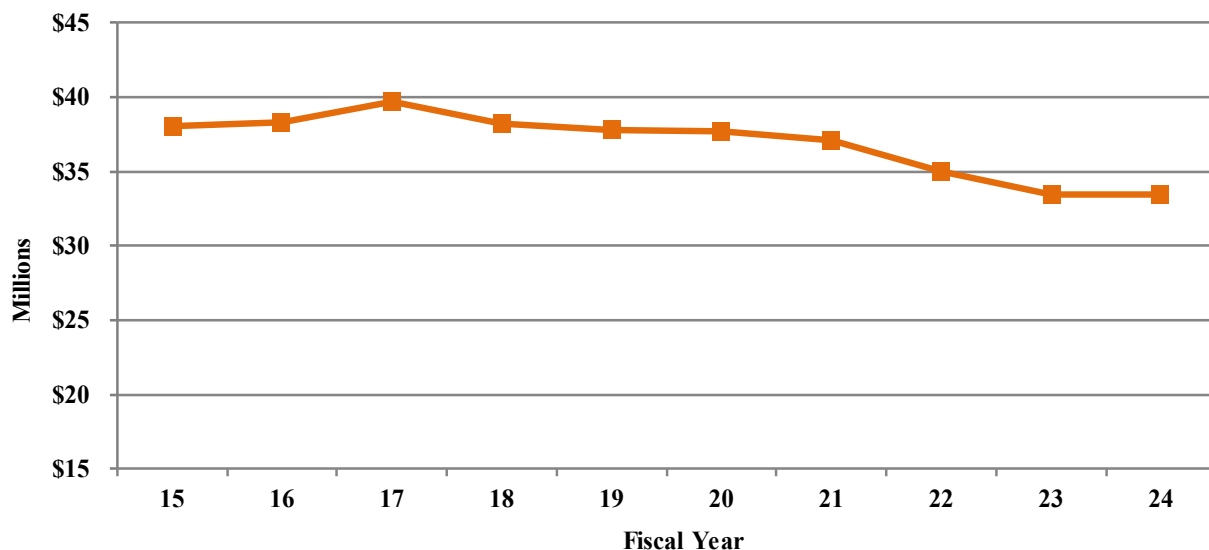
The FY18 foundation funding was \$38.2 million, a decrease of \$1.5 million or 3.7% over FY17.

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 FY21 foundation funding was \$37.0 million, a decrease of \$634,200 or 1.7% over FY20.

The foundation funding projection for FY22 is \$35.0 million. The base student allocation is set at \$5,930 for both FY22 and FY23. The actual student population (based on October student counts) for FY22 was 4,234. This reflects an increase of 221 students from FY21 due to students transitioning back to in-person schooling from a period of online home schooling during the COVID-19 pandemic. The FY23 foundation funding is projected to be \$33.4 million, a decrease of \$1.5 million (4.4%) from FY22. In FY23 the student population is projected to increase by 79 students to 4,313 as in-person schooling resumes.



FY15-21 are based on actual revenue collected
FY22-24 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:

FY15 Actual	\$77.4M	FY20 Actual	\$ 6.3M
FY16 Actual	\$ 5.5M	FY21 Actual	\$ 6.2M
FY17 Actual	\$ 4.8M	FY22 Amended	\$ 7.2M
FY18 Actual	\$ 4.7M	FY23 Adopted	\$ 3.8M
FY19 Actual	\$ 5.5M	FY24 Approved	\$ 3.8M

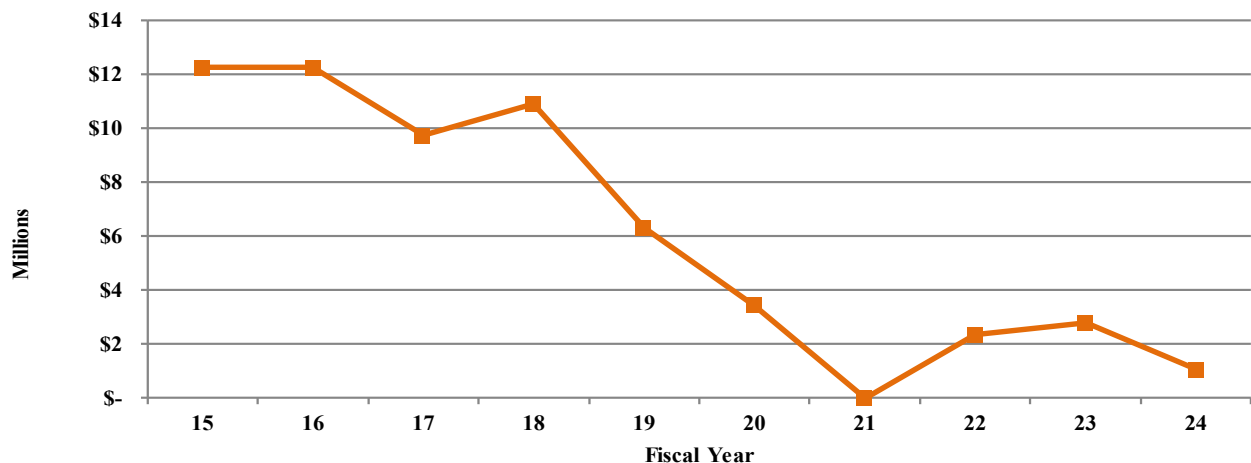
In FY15, the PERS/TRS retirement systems received a one-time contribution of \$3 billion from state budget surplus monies to reduce the plans' unfunded liability. These amounts were equal to 232% and 528% of the required employer contribution for PERS/TRS, respectively.

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.

When funded by the Legislature and Governor, 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 FY15-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, and only 42% of eligible school bond debt reimbursement in FY22. The FY23 and FY24 budgets assume that the State will reimburse the full amount of eligible school construction debt. 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 FY23.



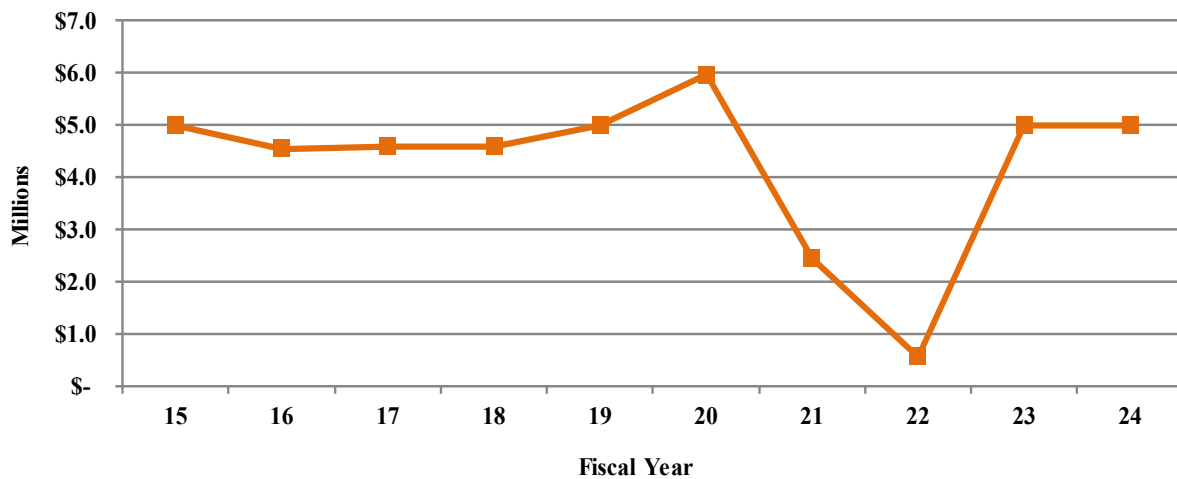
FY15-22 are based on actual revenue collected
FY23-24 is based on budget projections

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.

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, which resulted in an allocation to the City and Borough of Juneau of \$2.45 million. In FY22, a depressed \$0.6 million in CPV fee revenues are projected as a result of a non-existent cruise ship season in calendar years 2020 and a very limited season in 2021. However, CBJ was allocated \$5.9 million in FY21 and \$5.3 million in FY22 of the State of Alaska's American Rescue Plan Act award, which could be used to replace lost revenue. CBJ deposited this revenue into the General Fund to support general governmental operations. FY23 and FY24 revenues are budgeted to return to near pre-pandemic levels, in anticipation of a normalizing cruise ship season in calendar year 2022 and 2023.



FY15-21 are based on actual revenue collected

FY22-24 are based on budget projections

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from federal sources for general government in FY21 were \$3.1 million. In FY22 this amount is projected to increase by \$600,300 (19.3%) to \$3.7 million. In FY23, federal sources for general government are \$3.5 million, reflecting a decrease of \$160,500 (64.3%) over FY22 projections. 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.

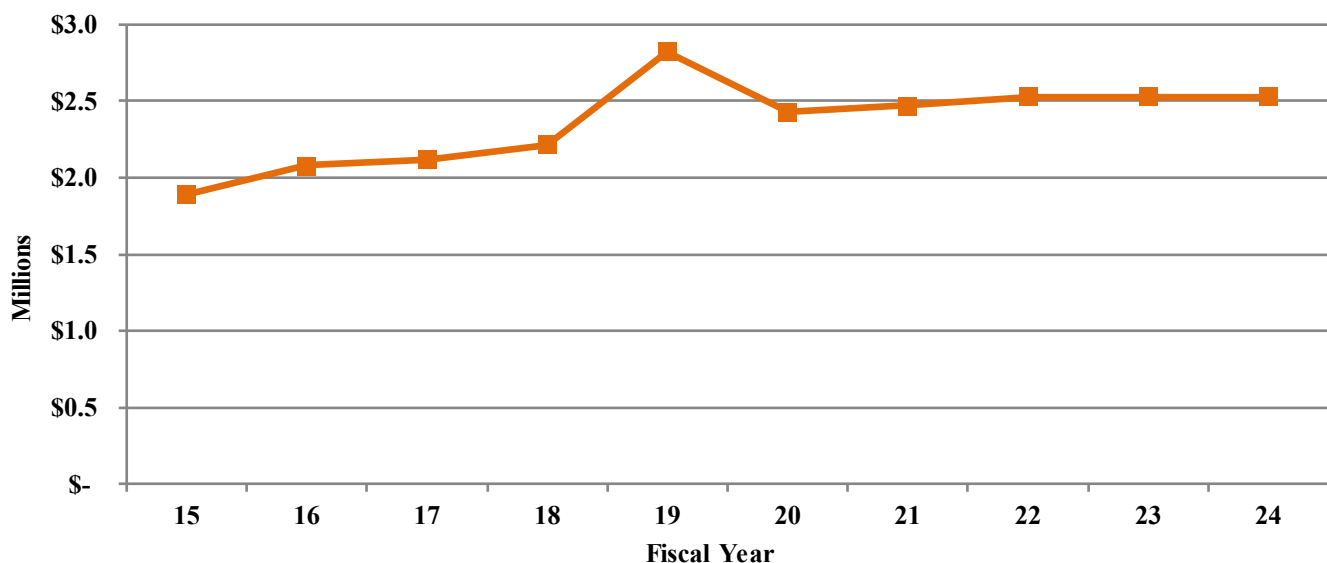
FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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 FY21 and FY22 was \$2.5 million. Revenue for FY23 and FY24 are projected to remain flat over FY22.



FY15-22 are based on actual revenues collected
FY23-24 are based on budgeted projections

MAJOR REVENUES

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 (only FY21 featured in this book), 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 \$13.9 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

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
Affordable Housing
Tobacco Excise Tax
Port Development
Marine Passenger Fee

COVID-19 Pandemic Response Fund

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Interdepartmental Charges	\$ 421,500	873,500	873,500	1,061,000	1,096,300
Senior Sales Tax Rebates	124,800	130,000	130,000	130,000	130,000
Sales Tax 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	13,384,300	13,184,300	13,184,300	12,984,300	12,984,300
General Governmental	27,961,500	27,761,500	27,761,500	27,561,500	27,561,500
Affordable Housing	400,000	400,000	400,000	400,000	-
Areawide Capital Projects	13,700,000	20,800,000	20,800,000	22,675,000	22,300,000
Liquor/Marijuana Tax Support to:					
Bartlett Regional Hospital	175,000	-	-	-	-
Mayor & Assembly - Childcare	-	390,000	390,000	400,000	410,000
Fire and Emergency Services	800,000	975,000	975,000	975,000	975,000
Total Expenditures	43,582,800	51,330,000	51,330,000	53,202,500	52,472,800
FUNDING SOURCES					
Sales Tax:					
Permanent 1% - Gen. Government	8,121,900	8,995,000	9,759,800	11,190,400	11,557,400
Temporary 3%, Term 07/01/22 - 06/30/27					
General Government Operations 1%	8,121,900	8,995,000	9,759,800	11,190,400	11,557,400
Roads, Sidewalks, Related Infrastructure 1%	8,121,900	8,995,000	9,759,800	11,190,400	11,557,400
Capital Improvements, Community Grants, and Other Public Services 1%	8,121,900	8,995,000	9,759,800	11,190,400	11,557,400
Temporary 1% for Capital Projects, Term 10/01/18 - 09/30/23	8,121,900	8,995,000	9,759,800	11,190,400	11,557,400
Liquor Sales Tax 3%	859,800	890,000	960,000	1,100,000	1,100,000
Marijuana Sales Tax 3%	404,000	390,000	380,000	400,000	410,000
Licenses, Permits, and Fees	13,500	14,500	14,500	14,500	14,500
Support from:					
Affordable Housing	100,000	-	-	-	-
Capital Projects	1,500,000	-	-	-	-
Total Funding Sources	43,486,800	46,269,500	50,153,500	57,466,500	59,311,500
FUND BALANCE					
Beginning of Period	8,115,700	8,019,700	8,019,700	6,843,200	11,107,200
Increase (Decrease) in Fund Balance	(96,000)	(5,060,500)	(1,176,500)	4,264,000	6,838,700
End of Period Fund Balance	\$ 8,019,700	2,959,200	6,843,200	11,107,200	17,945,900

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES					
Interdepartmental Charges	\$ 28,700	26,600	26,600	37,000	37,000
Support to:					
General Fund:					
Centennial Hall	450,000	416,700	416,700	639,100	645,300
Mayor & Assembly Grants:					
Travel Juneau	360,000	555,600	555,600	928,900	928,900
Downtown Business Association	-	-	-	75,000	-
Debt Service	-	277,700	277,700	464,400	464,400
Total Expenditures	838,700	1,276,600	1,276,600	2,144,400	2,075,600
FUNDING SOURCES					
Hotel Tax Revenue	1,240,300	1,250,000	2,070,000	2,090,000	2,090,000
Total Funding Sources	1,240,300	1,250,000	2,070,000	2,090,000	2,090,000
FUND BALANCE					
Beginning of Period	(7,400)	394,200	394,200	1,187,600	1,133,200
Increase (Decrease) in Fund Balance	401,600	(26,600)	793,400	(54,400)	14,400
End of Period Fund Balance	\$ 394,200	367,600	1,187,600	1,133,200	1,147,600

AFFORDABLE HOUSING FUND

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES					
Commodities and Services	\$ 11,800	11,300	11,300	16,200	16,200
Grants and Loans	22,000	826,000	826,000	876,000	876,000
Support to:					
General Fund	-	-	-	108,000	-
Sales Tax	100,000	-	-	-	-
Total Expenditures	133,800	837,300	837,300	1,000,200	892,200
FUNDING SOURCES					
Loan Repayments	14,500	19,000	15,000	15,000	15,000
Investment and Interest Income	400	700	500	500	500
Support from:					
General Fund	-	5,000,000	5,000,000	-	-
Sales Tax	400,000	400,000	400,000	400,000	-
Total Funding Sources	414,900	5,419,700	5,415,500	415,500	15,500
FUND BALANCE					
Beginning of Period	1,109,000	1,390,100	1,390,100	5,968,300	5,383,600
Increase (Decrease) in Fund Balance	281,100	4,582,400	4,578,200	(584,700)	(876,700)
End of Period Fund Balance	\$ 1,390,100	5,972,500	5,968,300	5,383,600	4,506,900

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

TOBACCO EXCISE TAX FUND

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES					
Interdepartmental Charges	\$ 50,700	58,500	58,500	76,400	76,400
Support to:					
Fire Service Area	99,400	99,400	99,400	99,400	99,400
Roaded Service Area	668,600	668,600	668,600	668,600	668,600
General Fund - Areawide	508,000	508,000	508,000	508,000	1,048,700
General Governmental	1,276,000	1,276,000	1,276,000	1,276,000	1,816,700
Mayor & Assembly Grants:					
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	518,000	518,000	518,000	518,000	-
Total Expenditures	2,723,600	2,731,400	2,731,400	2,749,300	2,772,000
FUNDING SOURCES					
Tobacco Excise Tax	2,644,500	2,700,000	2,730,000	2,740,000	2,820,000
Total Funding Sources	2,644,500	2,700,000	2,730,000	2,740,000	2,820,000
FUND BALANCE					
Beginning of Period	257,500	178,400	178,400	177,000	167,700
Increase (Decrease) in Fund Balance	(79,100)	(31,400)	(1,400)	(9,300)	48,000
End of Period Fund Balance	\$ 178,400	147,000	177,000	167,700	215,700

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Interdepartmental Charges	\$ 7,600	7,600	7,600	7,600	7,600
Support to:					
Docks	351,000	-	-	-	-
Debt Service	2,095,400	2,027,700	1,883,900	2,028,400	2,026,500
Capital Projects	-	-	-	4,095,000	-
Total Expenditures	2,454,000	2,035,300	1,891,500	6,131,000	2,034,100
FUNDING SOURCES					
Port Development Fees	-	1,500,000	1,200,000	3,300,000	3,300,000
State Marine Passenger Fees	2,446,400	-	572,400	5,000,000	5,000,000
Total Funding Sources	2,446,400	1,500,000	1,772,400	8,300,000	8,300,000
FUND BALANCE					
Beginning of Period	2,557,200	2,549,600	2,549,600	2,430,500	4,599,500
Increase (Decrease) in Fund Balance	(7,600)	(535,300)	(119,100)	2,169,000	6,265,900
End of Period Fund Balance	\$ 2,549,600	2,014,300	2,430,500	4,599,500	10,865,400

MARINE PASSENGER FEE FUND

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Interdepartmental Charges	\$ 7,500	7,500	7,500	7,500	7,500
Support to:					
Roaded Service Area	1,067,700	1,180,100	1,180,100	1,607,200	1,607,200
General Fund - Areawide	1,222,900	1,314,200	1,314,200	2,293,400	2,295,900
Docks	97,500	448,500	448,500	717,000	717,000
Facilities Maintenance	12,600	12,600	12,600	12,600	12,600
Total Expenditures	2,408,200	2,962,900	2,962,900	4,637,700	4,640,200
FUNDING SOURCES					
Marine Passenger Fees	8,600	2,500,000	2,000,000	5,500,000	5,500,000
Returned Marine Passenger Fees (1):					
Capital Projects	-	106,600	106,600	-	-
Total Funding Sources	8,600	2,606,600	2,106,600	5,500,000	5,500,000
FUND BALANCE					
Beginning of Period	(1,508,800)	(3,908,400)	(3,908,400)	(4,764,700)	(3,902,400)
Increase (Decrease) in Fund Balance	(2,399,600)	(356,300)	(856,300)	862,300	859,800
End of Period Fund Balance	\$ (3,908,400)	(4,264,700)	(4,764,700)	(3,902,400)	(3,042,600)

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fees, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds may be 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

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES					
Personnel Services	\$ 1,498,700	322,700	1,111,800	43,500	-
Commodities and Services	4,669,100	1,413,900	2,091,600	-	-
Community Grants:					
Small Business Grants	12,188,300	-	-	-	-
Non-Profit Organization Grants	3,500,000	-	-	-	-
Housing and Individual Assistance	5,684,000	-	-	-	-
Work Programs	865,700	-	-	-	-
Education and Childcare Grants	598,500	-	-	-	-
Other Community Grants	1,005,500	-	-	-	-
Support to:					
Eaglecrest	18,000	-	-	-	-
School District	2,565,200	-	-	-	-
General Fund	15,027,700	9,973,300	31,701,100	-	-
Total Expenditures	47,620,700	11,709,900	34,904,500	43,500	-
FUNDING SOURCES					
Federal CARES Act Grant	40,838,400	-	-	-	-
Federal Rescue Act Grant	2,858,900	9,973,300	11,070,000	-	-
Federal FEMA Reimbursement	2,838,400	-	1,273,100	-	-
Federal DOJ Coronavirus Emergency Grant	113,700	-	-	-	-
State COVID-19 Community Grant	971,300	686,600	686,600	-	-
State Passenger Fee Lost Revenue Grant	-	-	11,369,600	-	-
State Local Government Lost Revenue Grant	-	-	9,261,500	-	-
State Equitable Communities Grant	-	-	150,400	43,500	-
Support from:					
General Fund	43,300	1,050,000	1,050,000	-	-
Total Funding Sources	47,664,000	11,709,900	34,861,200	43,500	-
FUND BALANCE					
Beginning of Period	-	43,300	43,300	-	-
Increase (Decrease) in Fund Balance	43,300	-	(43,300)	-	-
End of Period Fund Balance	\$ 43,300	43,300	-	-	-

NOTES

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CAPITAL PROJECTS

INTRODUCTION

Each year the City and Borough of Juneau (CBJ) prepares a new edition of its six-year plan for Capital Improvement Project (CIP) expenditures. The process begins with a Preliminary Six-Year Plan, which provides information regarding the CBJ's capital project needs for FY23-28.

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 FY23 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY23 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 FY23 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2023 – 2028** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2023**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY23.

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 FY23 that have been established by the Assembly, the PWFC and/or the City Manager. FY23 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

FY23 Adopted Capital Project Budget

The table below shows the source of funds for the FY22 and FY23 Adopted capital budgets.

Summary of FY23 Capital Project Funding Sources (costs in thousands)

	Adopted FY22 Budget	Adopted FY23 Budget
FUNDING SOURCES		
Sales Tax: General Capital Projects	\$ 1,500.0	\$ 2,075.0
Sales Tax: Temporary 1%	9,700.0	10,100.0
Sales Tax: 1% Areawide Tax for Capital Projects	9,600.0	10,500.0
State Marine Passenger Fees	-	4,095.0
Lands	750.0	150.0
Bartlett Regional Hospital	5,500.0	3,000.0
Wastewater Utility Enterprise Fund	5,459.0	6,665.0
Water Utility Enterprise Fund	2,756.7	2,803.0
Total Funding Sources	\$ 35,265.7	\$ 39,388.0

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

A complete listing of all proposed FY23 – FY28 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 2023 – 2028**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Adopted Fiscal Year 2023**.

CAPITAL PROJECTS

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Capital Expenditures					
Schools	\$ 2,057,600	3,000,000	1,135,300	1,700,000	1,700,000
Roads and Sidewalks	5,474,500	9,250,000	9,554,200	8,665,000	8,665,000
Fire and Safety	524,900	1,545,000	402,400	-	-
Community Development	4,846,000	8,225,000	2,667,400	2,910,000	2,810,000
Parks and Recreation	2,852,000	10,750,000	4,197,900	6,150,000	5,475,000
Juneau International Airport	28,194,500	1,252,300	8,967,500	600,000	600,000
Bartlett Regional Hospital	3,957,200	25,500,000	6,274,200	3,000,000	7,500,000
Areawide Water Utility	3,446,600	2,756,700	413,200	2,803,000	2,873,700
Areawide Wastewater Utility	3,449,200	9,159,000	2,601,400	9,865,000	4,200,000
Harbors	831,400	2,000,000	285,800	-	-
Docks	9,825,700	5,500,000	1,099,600	3,695,000	-
Support to:					
Sales Tax	1,500,000	-	-	-	-
Marine Passenger Fee	-	106,600	106,600	-	-
Risk Management	26,300	-	-	-	-
Bartlett Regional Hospital	-	4,000,000	4,000,000	-	-
Harbors	300	-	-	-	-
Total Expenditures	66,986,200	83,044,600	41,705,500	39,388,000	33,823,700
FUNDING SOURCES					
Federal Sources	14,610,500	722,300	722,300	-	-
State Sources	1,099,400	-	-	-	-
Other	650,000	-	-	-	-
Support from:					
Sales Tax	13,700,000	20,800,000	20,800,000	22,675,000	22,300,000
Port Development	-	-	-	4,095,000	-
Lands	50,000	750,000	750,000	150,000	150,000
Downtown Parking	50,000	-	-	-	-
Bartlett Regional Hospital	13,465,000	25,500,000	25,500,000	3,000,000	7,500,000
Water	3,913,000	2,756,700	2,756,700	2,803,000	2,873,700
Wastewater	6,215,000	5,459,000	5,459,000	6,665,000	1,000,000
Debt Service	22,000,000	-	-	-	-
General Fund	75,000	22,950,000	22,950,000	-	-
Total Funding Sources	75,827,900	78,938,000	78,938,000	39,388,000	33,823,700
REMAINING PROJECT COMMITMENT					
Beginning of Period	84,347,000	93,188,700	93,188,700	130,421,200	130,421,200
Increase (Decrease) in Commitment	8,841,700	(4,106,600)	37,232,500	-	-
End of Period Available Fund Balance	\$ 93,188,700	89,082,100	130,421,200	130,421,200	130,421,200

GENERAL GOVERNMENTAL FUND SUMMARY

	FY21 Actuals	FY22		FY23 Adopted Budget	FY24 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 49,558,400	54,491,800	50,255,500	55,511,100	56,395,000
Commodities and Services	21,147,400	25,764,100	25,731,000	28,260,700	28,699,500
Assembly Grants	9,641,000	6,864,500	6,837,000	6,374,100	5,826,100
Assembly Special Contracts	69,100	170,000	152,000	175,000	175,000
Contingency	5,300	20,000	20,000	20,000	20,000
Capital Outlay	266,700	181,700	174,000	144,400	127,400
Support to Other Funds	36,107,600	62,167,700	60,445,900	31,796,200	31,796,200
Total Expenditures	116,795,500	149,659,800	143,615,400	122,281,500	123,039,200
FUNDING SOURCES					
State Support					
State Shared Revenue	446,600	593,500	511,700	365,400	365,400
ASHA in Lieu of Taxes	95,700	91,400	78,100	78,100	78,100
Miscellaneous Grants	4,976,800	2,627,400	3,610,500	2,986,800	2,938,500
Total State Support	5,519,100	3,312,300	4,200,300	3,430,300	3,382,000
Federal Support					
Federal in Lieu Taxes	2,472,400	2,429,900	2,527,500	2,527,500	2,527,500
Secure Rural Schools/Roads	393,800	550,000	550,000	550,000	550,000
Miscellaneous Grants	237,100	439,200	626,100	465,600	415,600
Total Federal Support	3,103,300	3,419,100	3,703,600	3,543,100	3,493,100
Local Support					
Property Taxes	46,640,900	49,817,600	49,285,700	52,439,800	52,439,800
Vehicle Registration Taxes	603,700	762,000	577,000	762,000	762,000
Charges for Services	2,040,500	2,637,100	2,535,400	2,712,700	2,741,100
E911 Surcharge	821,300	800,000	800,000	800,000	800,000
Contracted Services	1,798,300	2,407,300	2,458,700	1,916,500	1,947,100
Licenses, Permits, Fees	789,200	803,600	794,700	822,800	828,400
Sales	23,600	31,500	29,200	37,700	40,000
Fines and Forfeitures	332,600	258,000	231,700	256,200	256,200
Rentals and Leases	284,300	427,600	508,300	582,200	601,300
Donations and Contributions	54,100	100,400	89,400	113,000	88,000
Private Grants	71,300	273,600	281,100	321,200	267,500
Investment and Interest Income	1,108,500	1,728,500	(2,769,700)	1,699,000	1,699,000
Other Revenue	140,800	71,700	67,400	87,800	92,400
Capital Projects Indirect Cost Allocation	639,100	639,100	639,100	700,000	700,000
Interdepartmental Charges	4,051,900	4,423,400	4,401,100	4,913,500	4,949,200
Total Local Support	59,400,100	65,181,400	59,929,100	68,164,400	68,212,000
Total Revenues	68,022,500	71,912,800	67,833,000	75,137,800	75,087,100

GENERAL GOVERNMENTAL FUND SUMMARY

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Support From Other Funds					
Sales Tax	28,761,500	29,126,500	29,126,500	28,936,500	28,946,500
Hotel Tax	810,000	972,300	972,300	1,643,000	1,574,200
Tobacco Excise Tax	2,154,900	2,154,900	2,154,900	2,154,900	2,695,600
Pandemic Response Fund	15,027,700	9,973,300	31,701,100	-	-
Marine Passenger Fee	2,290,600	2,494,300	2,494,300	3,900,600	3,903,100
Special Assessment Funds	13,900	13,200	13,200	10,500	9,200
Permanent Fund	98,000	100,500	100,500	113,200	106,200
Total Support From Other Funds	49,156,600	44,835,000	66,562,800	36,866,700	37,234,800
Total Funding Sources	117,179,100	116,747,800	134,395,800	112,004,500	112,321,900
FUND BALANCE					
Beginning of Period Reserved Balance	13,587,900	14,787,900	14,787,900	15,838,900	15,838,900
Increase (Decrease) in Reserve	1,200,000	-	1,051,000	-	-
End of Period Reserve	14,787,900	14,787,900	15,838,900	15,838,900	15,838,900
Available Fund Balance					
Beginning of Period	22,377,100	21,560,700	21,560,700	11,290,100	1,013,100
Increase (Decrease) in Fund Balance	(816,400)	(32,912,000)	(10,270,600)	(10,277,000)	(10,717,300)
End of Period Fund Available	\$ 21,560,700	(11,351,300)	11,290,100	1,013,100	(9,704,200)

AREAWIDE / GENERAL FUND SUMMARY

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 22,780,200	24,627,400	23,476,700	25,458,300	25,945,600
Commodities and Services	9,017,300	11,336,100	11,174,700	13,093,300	13,150,400
Assembly Grants	9,641,000	6,864,500	6,837,000	6,374,100	5,826,100
Assembly Special Contracts	69,100	170,000	152,000	175,000	175,000
Contingency	5,300	20,000	20,000	20,000	20,000
Capital Outlay	220,900	147,900	140,200	144,400	127,400
Support to Other Funds	35,957,600	62,017,700	60,295,900	31,646,200	31,646,200
Total Expenditures	77,691,400	105,183,600	102,096,500	76,911,300	76,890,700
FUNDING SOURCES					
State Support					
State Shared Revenue	-	3,000	-	-	-
ASHA in Lieu of Taxes	95,700	91,400	78,100	78,100	78,100
Miscellaneous Grants	870,700	1,171,500	1,167,500	1,561,700	1,538,400
Total State Support	966,400	1,265,900	1,245,600	1,639,800	1,616,500
Federal Support					
Federal in Lieu Taxes	2,472,400	2,429,900	2,527,500	2,527,500	2,527,500
Miscellaneous Grants	29,100	36,000	66,000	-	-
Total Federal Support	2,501,500	2,465,900	2,593,500	2,527,500	2,527,500
Local Support					
Property Taxes	34,053,200	36,263,800	35,723,300	37,948,600	37,948,600
Charges for Services	1,427,700	1,298,300	1,483,500	1,503,200	1,514,200
Contracted Services	-	540,000	634,100	-	-
Licenses, Permits, Fees	704,100	676,000	693,700	695,500	695,600
Sales	5,000	9,000	10,100	11,700	12,200
Fines and Forfeitures	77,600	85,000	85,000	85,000	85,000
Rentals and Leases	51,300	58,700	63,000	79,500	79,500
Donations and Contributions	15,200	9,500	11,100	10,400	10,400
Private Grants	56,300	72,200	66,100	106,200	52,500
Investment and Interest Income	1,107,900	1,727,500	(2,771,100)	1,698,000	1,698,000
Other Revenue	85,300	39,100	40,300	60,300	60,300
Capital Projects Indirect Cost Allocation	639,100	639,100	639,100	700,000	700,000
Interdepartmental Charges	3,938,600	4,296,600	4,272,200	4,802,200	4,837,500
Total Local Support	42,161,300	45,714,800	40,950,400	47,700,600	47,693,800
Total Revenues	45,629,200	49,446,600	44,789,500	51,867,900	51,837,800

AREAWIDE / GENERAL FUND SUMMARY

	FY21 Actuals	FY22		FY23 Adopted Budget	FY24 Approved Budget
		Amended Budget	Projected Actuals		
Support From Other Funds					
Sales Tax	14,184,300	14,549,300	14,549,300	14,359,300	14,369,300
Hotel Tax	810,000	972,300	972,300	1,643,000	1,574,200
Tobacco Excise Tax	1,386,900	1,386,900	1,386,900	1,386,900	1,927,600
Pandemic Response Fund	-	9,973,300	31,701,100	-	-
Marine Passenger Fee	1,222,900	1,314,200	1,314,200	2,293,400	2,295,900
Special Assessment Funds	13,900	13,200	13,200	10,500	9,200
Permanent Fund	98,000	100,500	100,500	113,200	106,200
Total Support From Other Funds	17,716,000	28,309,700	50,037,500	19,914,300	20,282,400
Total Funding Sources	63,345,200	77,756,300	94,827,000	71,782,200	72,120,200
FUND BALANCE					
Beginning of Period Reserved Balance	13,260,200	14,460,200	14,460,200	15,660,200	15,660,200
Increase (Decrease) in Reserve	1,200,000	-	1,200,000	-	-
End of Period Reserve	14,460,200	14,460,200	15,660,200	15,660,200	15,660,200
Available Fund Balance					
Beginning of Period	14,729,800	(816,400)	(816,400)	(9,285,900)	(14,415,000)
Increase (Decrease) in Fund Balance	(15,546,200)	(27,427,300)	(8,469,500)	(5,129,100)	(4,770,500)
End of Period Fund Available	\$ (816,400)	(28,243,700)	(9,285,900)	(14,415,000)	(19,185,500)

ROADED SERVICE AREA SUMMARY

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 22,894,600	26,228,500	23,671,800	26,585,600	26,825,000
Commodities and Services	10,491,600	12,177,300	12,282,400	13,038,800	13,259,800
Capital Outlay	45,800	3,800	3,800	-	-
Support to:					
Eaglecrest	50,000	50,000	50,000	50,000	50,000
Downtown Parking	100,000	100,000	100,000	100,000	100,000
Total Expenditures	33,582,000	38,559,600	36,108,000	39,774,400	40,234,800
FUNDING SOURCES					
State Support					
State Shared Revenue	446,600	590,500	511,700	365,400	365,400
State Grants	3,024,600	1,445,900	2,443,000	1,425,100	1,400,100
Total State Support	3,471,200	2,036,400	2,954,700	1,790,500	1,765,500
Federal Support					
Secure Rural Schools/Roads	393,800	550,000	550,000	550,000	550,000
Federal Grants	47,400	396,800	410,100	435,600	385,600
Total Federal Support	441,200	946,800	960,100	985,600	935,600
Local Support					
Property Taxes	11,181,300	12,039,800	12,048,200	12,873,100	12,873,100
Vehicle Registration Taxes	603,700	762,000	577,000	762,000	762,000
Charges for Services	601,500	1,318,600	1,039,300	1,196,500	1,213,900
E911 Surcharge	821,300	800,000	800,000	800,000	800,000
Contracted Services	760,500	825,300	782,600	851,700	849,300
Licenses, Permits, Fees	85,100	127,600	101,000	127,300	132,800
Sales	18,600	22,500	19,100	26,000	27,800
Fines and Forfeitures	255,000	173,000	146,700	171,200	171,200
Rentals and Leases	233,000	368,900	445,300	502,700	521,800
Donations and Contributions	38,900	90,900	78,300	102,600	77,600
Private Grants	15,000	201,400	215,000	215,000	215,000
Investment and Interest Income	600	1,000	1,400	1,000	1,000
Other Revenue	50,400	32,600	27,100	27,500	32,100
Interdepartmental Charges	113,300	126,800	128,900	111,300	111,700
Total Local Support	14,778,200	16,890,400	16,409,900	17,767,900	17,789,300
Total Revenues	18,690,600	19,873,600	20,324,700	20,544,000	20,490,400

ROADED SERVICE AREA SUMMARY

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
Support From Other Funds					
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 Fund	9,543,800	-	-	-	-
Marine Passenger Fee	1,067,700	1,180,100	1,180,100	1,607,200	1,607,200
Total Support From Other Funds	24,516,400	15,085,000	15,085,000	15,512,100	15,512,100
Total Funding Sources	43,207,000	34,958,600	35,409,700	36,056,100	36,002,500
FUND BALANCE					
Beginning of Period Reserved Balance	327,700	327,700	327,700	178,700	178,700
Increase (Decrease) in Reserve	-	-	(149,000)	-	-
End of Period Reserve	327,700	327,700	178,700	178,700	178,700
Available Fund Balance					
Beginning of Period	4,151,900	13,776,900	13,776,900	13,227,600	9,509,300
Increase (Decrease) in Fund Balance	9,625,000	(3,601,000)	(549,300)	(3,718,300)	(4,232,300)
End of Period Fund Available	\$ 13,776,900	10,175,900	13,227,600	9,509,300	5,277,000

FIRE SERVICE AREA SUMMARY

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 3,883,600	3,635,900	3,107,000	3,467,200	3,624,400
Commodities and Services	1,638,500	2,250,700	2,273,900	2,128,600	2,289,300
Capital Outlay	-	30,000	30,000	-	-
Total Expenditures	5,522,100	5,916,600	5,410,900	5,595,800	5,913,700
FUNDING SOURCES					
State Support - State Grants	1,081,500	10,000	-	-	-
Federal Support - Federal Grants	160,600	6,400	150,000	30,000	30,000
Local Support					
Property Taxes	1,406,400	1,514,000	1,514,200	1,618,100	1,618,100
Charges for Services	11,300	20,200	12,600	13,000	13,000
Contracted Services	1,037,800	1,042,000	1,042,000	1,064,800	1,097,800
Other Revenue	5,100	-	-	-	-
Total Local Support	2,460,600	2,576,200	2,568,800	2,695,900	2,728,900
Support From Other Funds					
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 Fund	5,483,900	-	-	-	-
Total Support From Other Funds	6,924,200	1,440,300	1,440,300	1,440,300	1,440,300
Total Funding Sources	10,626,900	4,032,900	4,159,100	4,166,200	4,199,200
FUND BALANCE					
Beginning of Period	3,495,400	8,600,200	8,600,200	7,348,400	5,918,800
Increase (Decrease) in Fund Balance	5,104,800	(1,883,700)	(1,251,800)	(1,429,600)	(1,714,500)
End of Period Fund Balance	\$ 8,600,200	6,716,500	7,348,400	5,918,800	4,204,300

NOTES

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MAYOR AND ASSEMBLY

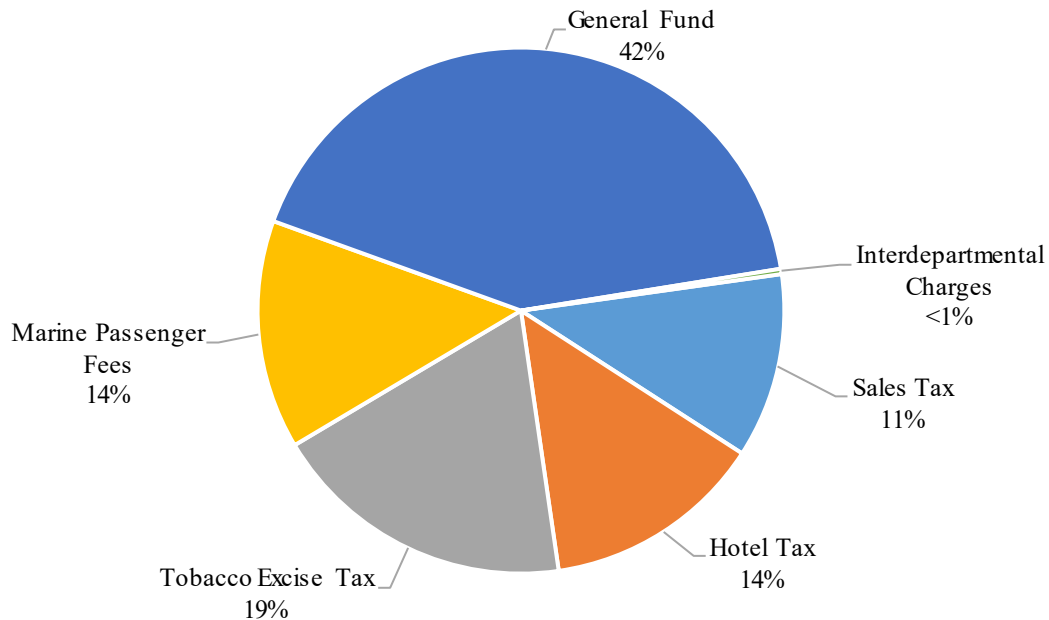
MISSION STATEMENT

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

FY23 ADOPTED BUDGET

\$7,506,400

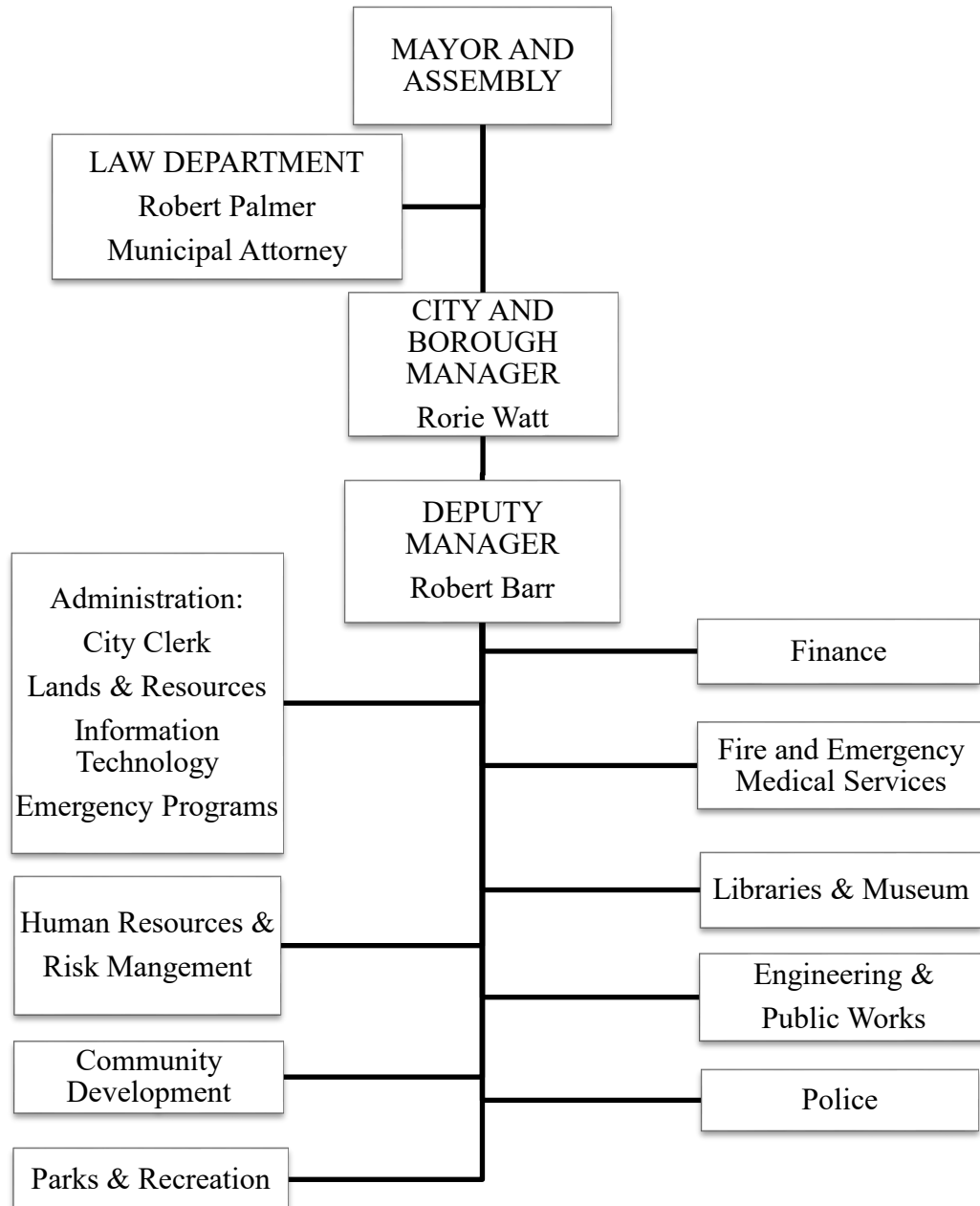
FUNDING SOURCES



See the Glossary for definitions of terms.

MAYOR AND ASSEMBLY

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 205,500	322,200	224,800	342,900	342,900
Commodities and Services	383,000	579,400	516,600	789,400	796,500
Better Capital City	855,000	555,000	555,000	555,000	555,000
Other Grants and Community Projects	8,786,000	6,309,500	6,282,000	5,819,100	5,271,100
Total Expenditures	10,229,500	7,766,100	7,578,400	7,506,400	6,965,500
FUNDING SOURCES					
Interdepartmental Charges	700	26,400	26,400	24,000	24,000
Support from:					
Sales Tax	440,500	830,500	830,500	840,500	850,500
Hotel Tax	360,000	555,600	555,600	1,003,900	928,900
Tobacco Excise Tax	1,386,900	1,386,900	1,386,900	1,386,900	1,386,900
Marine Passenger Fees	-	45,300	45,300	1,041,500	1,041,500
Affordable Housing	-	-	-	108,000	-
General Fund	8,041,400	4,921,400	4,733,700	3,101,600	2,733,700
Total Funding Sources	\$ 10,229,500	7,766,100	7,578,400	7,506,400	6,965,500
STAFFING	9.00	9.00	9.00	9.00	9.00

FUND BALANCE

The Mayor and Assembly Department is 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 FY23 Adopted Budget shows a decrease from the FY22 Amended Budget of \$259,700 (3.3%). The FY24 Approved Budget shows a decrease of \$540,900 (7.2%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

- Personnel services increased \$20,700 (6.4%) due to an increase in Mayor and Assembly compensation.
- Commodities and services increased \$210,000 (36.2%) primarily due to the cold weather shelter contract transitioning from the City Manager budget to the Mayor and Assembly budget in FY23.
- Other grants and community projected decreased \$490,400 (7.8%) due to a one-time grant issuance to United Human Services of Southeast Alaska in FY22.

FY24 Approved Budget

- Other grants and community projects decreased \$548,000 (9.4%) due to one-time grant funding in FY23.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Operations:					
Personnel Services	\$ 205,500	322,200	224,800	342,900	342,900
Commodities and Services	313,900	409,400	364,600	614,400	621,500
Total	519,400	731,600	589,400	957,300	964,400
Assembly Grants:					
Arts and Humanities Council	167,500	167,500	167,500	184,300	184,300
Social Service Grants	853,900	1,003,900	1,003,900	1,393,500	1,393,500
Juneau Youth Services	39,600	39,600	39,600	-	-
Juneau Alliance for Mental Health, Inc.	410,400	410,400	410,400	410,400	410,400
Juneau Festival Committee	31,300	20,000	10,000	37,500	37,500
Douglas Fourth of July	3,500	3,500	3,500	3,500	3,500
Sealaska Heritage - Celebration	-	25,000	25,000	-	25,000
Juneau Economic Development Council	325,000	400,000	400,000	400,000	400,000
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
Childcare	271,600	805,000	805,000	1,048,000	805,000
Franklin Dock Enterprises, LLC	2,300	35,100	35,100	190,000	190,000
Alaska Juneau (AJ) Dock, LLC	-	107,800	107,800	230,000	230,000
Travel Juneau (JCVB)	814,500	652,300	652,300	1,450,700	1,450,700
Better Capital City	855,000	555,000	555,000	555,000	555,000
Tourism Best Management Practices	-	3,000	3,000	24,700	24,700
Downtown Business Association	75,000	116,000	116,000	150,000	75,000
Juneau Human Rights Commission	-	-	-	5,000	-
Juneau Commission on Aging	10,000	10,000	10,000	10,000	10,000
Heat Smart	30,000	135,000	135,000	250,000	-
Senior Housing	738,600	1,011,400	1,011,400	-	-
The Glory Hall	2,300,000	-	-	-	-
United Human Services of SE Alaska	1,100,000	1,300,000	1,300,000	-	-
Sealaska Heritage - Arts Campus	1,500,000	-	-	-	-
Juneau Park Foundation	-	15,000	15,000	-	-
Total	9,559,700	6,847,000	6,837,000	6,374,100	5,826,100
Special Contracts:					
Lobbyist	135,400	157,500	140,000	145,000	145,000
Hearing Officers	15,000	30,000	12,000	30,000	30,000
Total	150,400	187,500	152,000	175,000	175,000
Total Expenditures	\$ 10,229,500	7,766,100	7,578,400	7,506,400	6,965,500

Effective in FY23, the Juneau Youth Services grant was merged into the Social Service Grants program.

CITY MANAGER

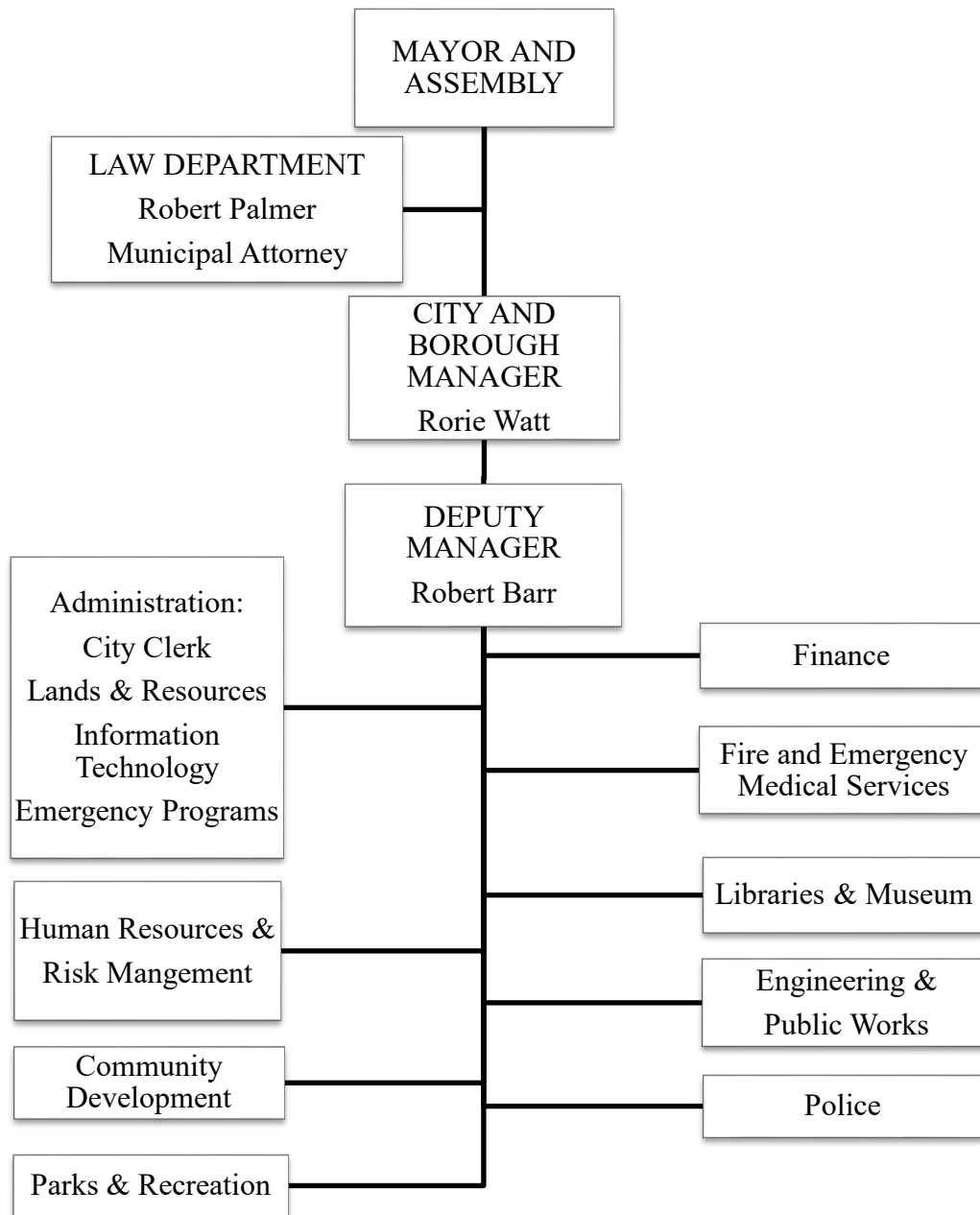
MISSION STATEMENT

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

FY23 ADOPTED BUDGET

\$ 3,020,200

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 1,539,700	1,885,000	1,579,700	1,626,700	1,645,000
Commodities and Services	669,700	1,417,200	1,436,400	1,363,500	1,366,900
Voter Information	8,900	10,000	8,000	10,000	10,000
Contingency	5,300	20,000	20,000	20,000	20,000
Capital Outlay	110,600	-	-	-	-
Total Expenditures	2,334,200	3,332,200	3,044,100	3,020,200	3,041,900
FUNDING SOURCES					
Interdepartmental Charges	378,700	379,600	379,600	401,500	401,500
State Grants	603,000	881,500	860,000	860,000	860,000
Other Revenues	50,000	-	-	-	-
Support from:					
Marine Passenger Fees	64,100	266,800	266,800	265,400	267,900
General Fund	1,238,400	1,804,300	1,537,700	1,493,300	1,512,500
Total Funding Sources	\$ 2,334,200	3,332,200	3,044,100	3,020,200	3,041,900
STAFFING	10.50	12.50	12.50	10.50	10.50

FUND BALANCE

The City Manager 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 Manager FY23 Adopted Budget shows a decrease from the FY22 Amended Budget of \$312,000 (9.4%). The FY24 Approved Budget shows an increase of \$21,700 (0.7%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

- Personnel services decreased \$258,300 (13.7%) primarily due to a longevity employee retiring from the Deputy City Manager position and the Housing and Homelessness Program moving from the City Manager Division to the Community Development Department effective in FY23.
- Commodities and services decreased \$53,700 (3.8%) primarily due to the Housing and Homelessness Program moving from the City Manager's Division to the Community Development Department.

FY24 Approved Budget

- Personnel services increased \$18,300 (1.1%) primarily due to longevity wage increases.

CITY CLERK

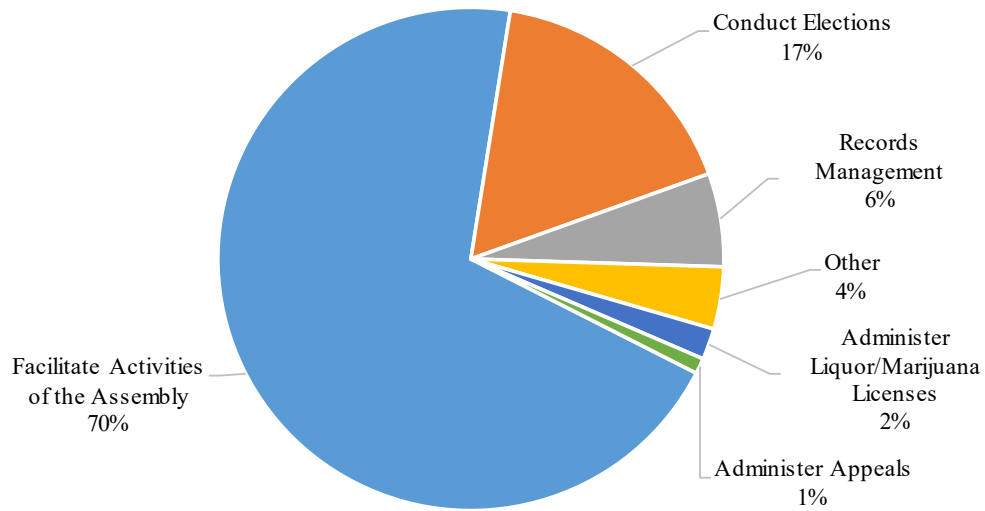
MISSION STATEMENT

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

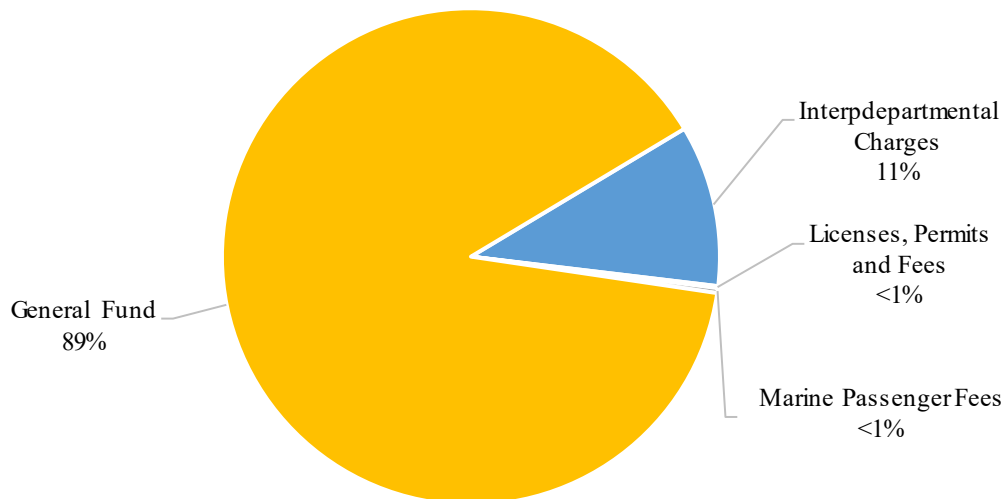
FY23 ADOPTED BUDGET

\$ 779,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES					
Personnel Services	\$ 305,200	334,300	329,600	471,200	478,300
Commodities and Services	79,700	199,600	193,300	294,000	294,500
Capital Outlay	-	22,500	21,000	14,000	7,000
Total Expenditures	384,900	556,400	543,900	779,200	779,800
FUNDING SOURCES					
Interdepartmental Charges	64,600	81,900	81,900	81,900	81,900
Licenses, Permits and Fees	1,400	1,000	1,000	1,000	1,000
Other Income	1,500	-	-	-	-
Support from:					
Marine Passenger Fees	6,000	2,500	2,500	2,500	2,500
General Fund	311,400	471,000	458,500	693,800	694,400
Total Funding Sources	\$ 384,900	556,400	543,900	779,200	779,800
STAFFING	2.68	2.68	2.68	4.36	4.36

FUND BALANCE

The City 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 FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$222,800 (40.0%). The FY24 Approved Budget changes immaterially from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

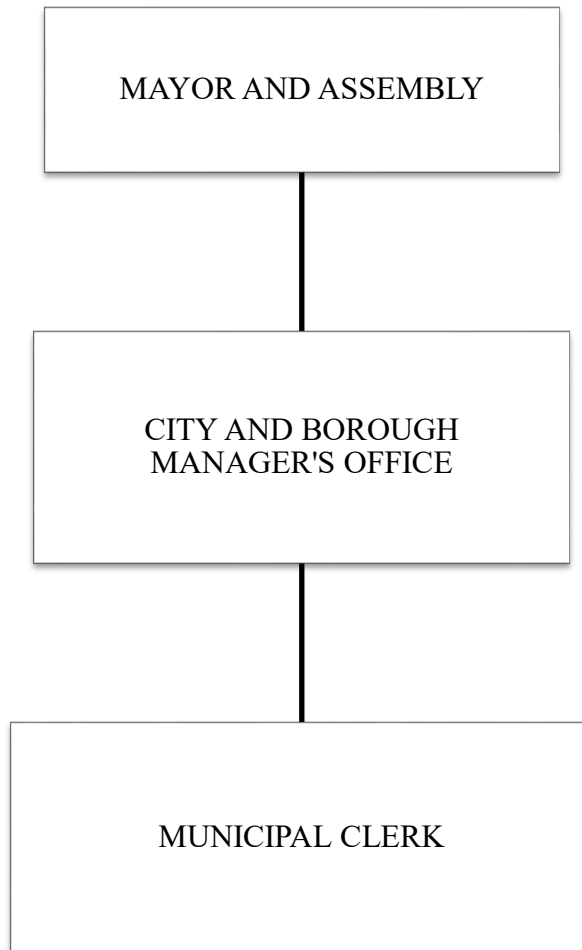
- Personnel services increased \$136,900 (41.0%) primarily due to the addition of a full-time election coordinator position and a half-time computer support specialist position to assist with meeting technology.
- Commodities and services increased \$94,400 (47.3%) primarily due to facility operating costs related to the new Ballot Processing Center to conduct vote-by-mail elections.

FY24 Approved Budget

- There were no significant changes from the FY23 Adopted Budget to the FY24 Approved Budget.

CITY CLERK

FUNCTIONAL AND STAFFING ORGANIZATION CHART



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

Manages municipal calendar and ensures public notice 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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INFORMATION TECHNOLOGY

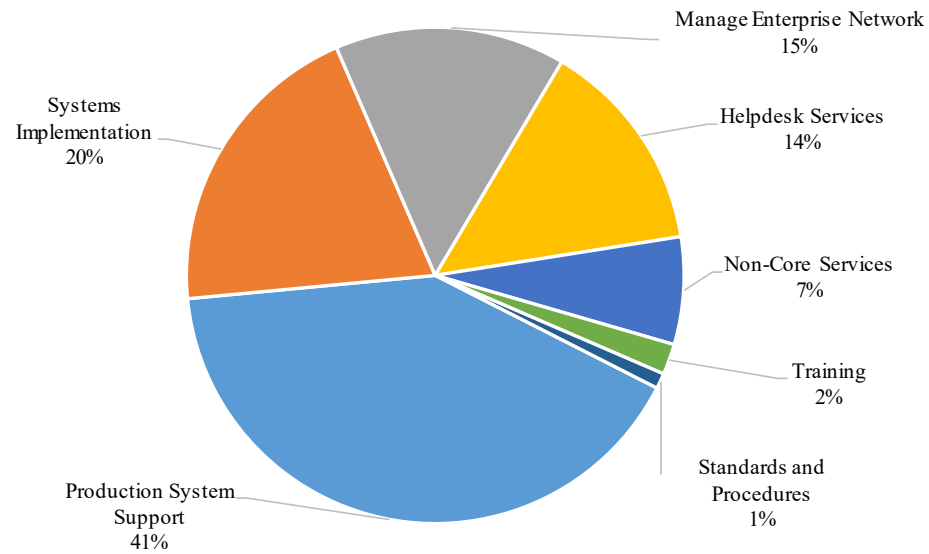
MISSION STATEMENT

The mission of the Information Technology Division is to provide secure technology services for the City and Borough of Juneau.

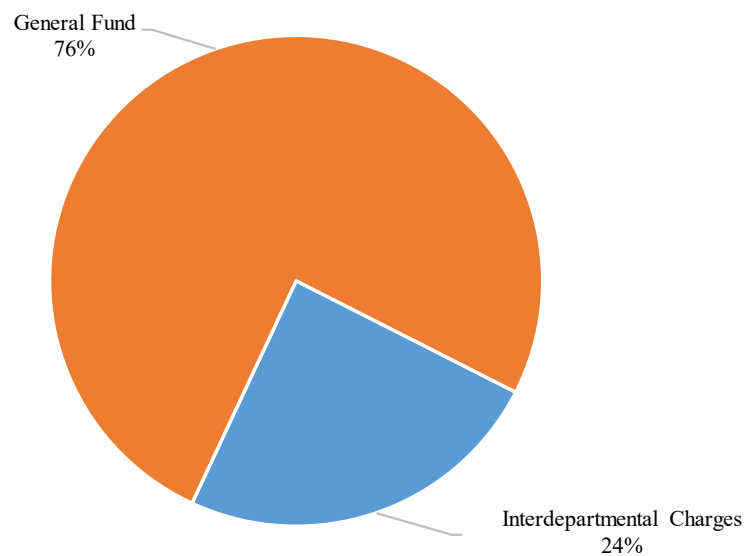
FY23 ADOPTED BUDGET

\$ 3,364,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

INFORMATION TECHNOLOGY

COMPARATIVES

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 1,703,800	1,929,600	1,800,700	1,918,200	1,941,100
Commodities and Services	993,100	1,057,900	1,220,100	1,391,300	1,390,300
Capital Outlay	-	45,000	31,700	55,000	45,000
Total Expenditures	2,696,900	3,032,500	3,052,500	3,364,500	3,376,400
FUNDING SOURCES					
Interdepartmental Charges	728,200	787,500	787,500	822,300	822,300
Support from:					
General Fund	1,968,700	2,245,000	2,265,000	2,542,200	2,554,100
Total Funding Sources	\$ 2,696,900	3,032,500	3,052,500	3,364,500	3,376,400
STAFFING	16.66	15.66	15.66	15.66	15.66

FUND BALANCE

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

BUDGET HIGHLIGHTS

The Information Technology FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$332,000 (10.9%). The FY24 Approved Budget shows an increase of \$11,900 (0.4%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

- Personnel services decreased \$11,400 (0.6%) primarily due to filling vacancies at a lower step and range.
- Commodities and services increased \$333,400 (31.5%) primarily due to changes in software migrations, subscriptions, and implementation of new data security systems.

FY24 Approved Budget

- Personnel services increased \$22,900 (1.2%) primarily due to longevity wage increases.
- Capital outlay decreased \$10,000 (18.2%) due to one-time equipment replacements occurring in FY23.

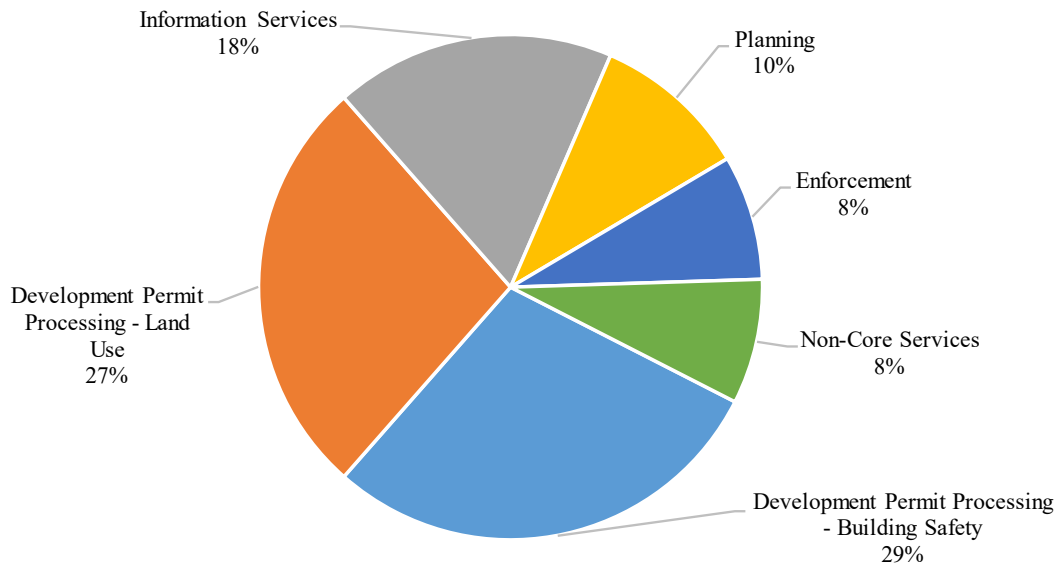
COMMUNITY DEVELOPMENT

MISSION STATEMENT

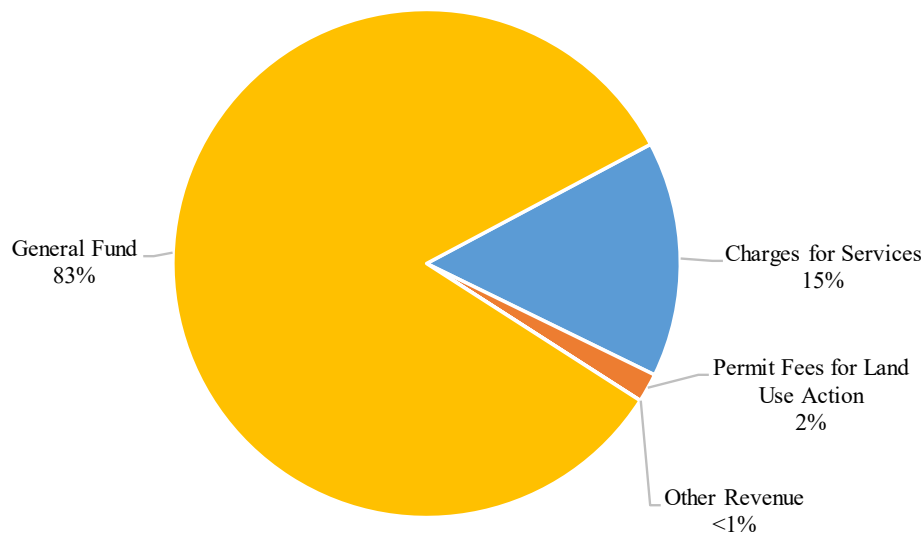
Guide the development of a safe, attractive and efficient community consistent with the public interest.

FY23 ADOPTED BUDGET **\$3,666,000**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

	FY21 Actuals	FY22		FY23 Adopted Budget	FY24 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 2,501,000	2,759,400	2,619,400	2,962,100	2,993,800
Commodities and Services	348,600	480,500	488,600	703,900	685,300
Total Expenditures	2,849,600	3,239,900	3,108,000	3,666,000	3,679,100
FUNDING SOURCES					
Charges for Services	577,700	544,700	550,000	550,000	550,000
Permit Fees for Land Use Action	69,000	62,500	65,600	67,500	67,500
Federal Grants	35,400	24,000	52,000	-	-
Other Revenue	900	1,000	400	400	400
Support from:					
General Fund	2,166,600	2,607,700	2,440,000	3,048,100	3,061,200
Total Funding Sources	\$ 2,849,600	3,239,900	3,108,000	3,666,000	3,679,100
STAFFING	24.00	23.00	23.00	24.00	24.00

FUND BALANCE

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 FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$426,100 (13.2%). The FY24 Approved Budget shows an increase of \$13,100 (0.4%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

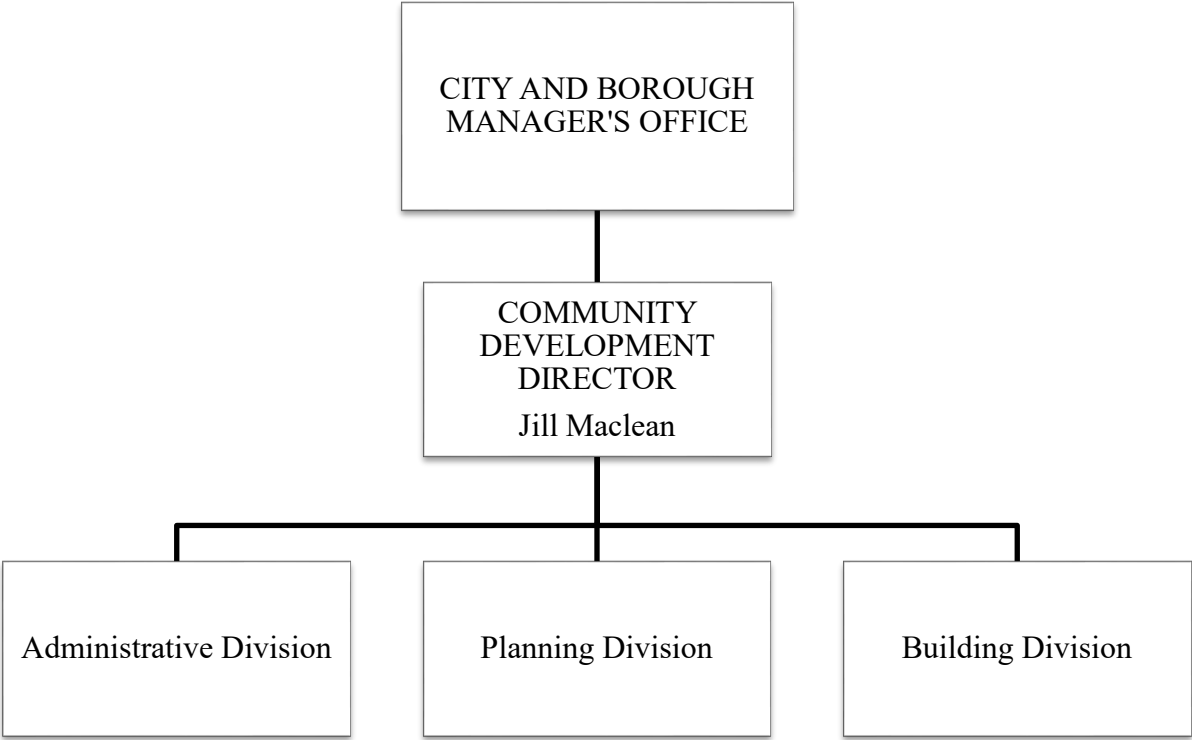
- Personnel services increased \$202,700 (7.3%) primarily due to the Housing and Homelessness Program moving from the City Manager Division to the Community Development Department effective in FY23.
- Commodities and services increased \$223,400 (46.5%) in order to complete Juneau's Comprehensive Plan.

FY24 Approved Budget

- Personnel services increased \$31,700 (1.1%) primarily due to longevity wage increases.
- Commodities and services decreased \$18,600 (2.6%) primarily due to the Downtown Blueprint being completed in FY23, decreasing contractual services in FY24.

COMMUNITY DEVELOPMENT

FUNCTIONAL ORGANIZATION CHART



NOTES

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EAGLECREST

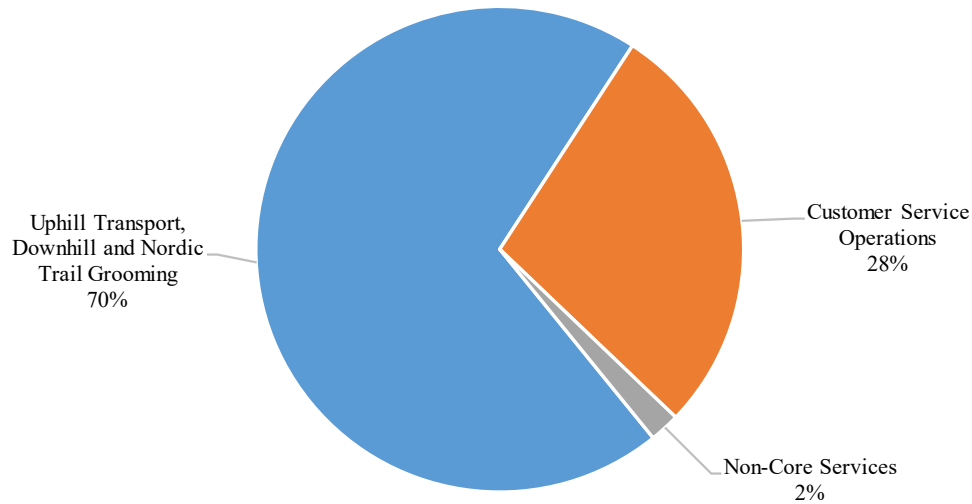
MISSION STATEMENT

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

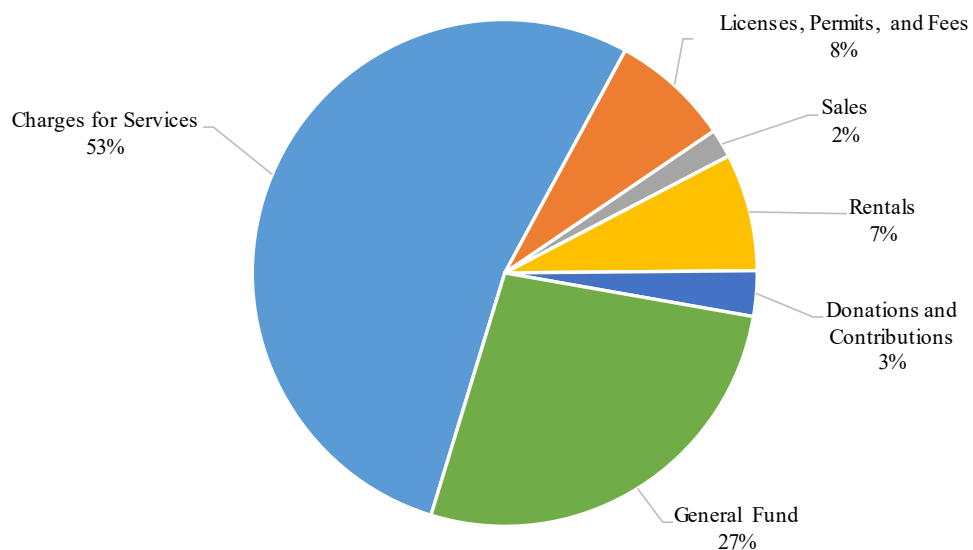
FY23 ADOPTED BUDGET

\$ 3,398,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES					
Personnel Services	\$ 1,839,700	1,680,100	1,691,500	1,914,400	1,922,300
Commodities and Services	1,504,900	1,335,300	1,341,000	1,484,500	1,502,700
Total Expenditures	3,344,600	3,015,400	3,032,500	3,398,900	3,425,000
FUNDING SOURCES					
Charges for Services	1,600,600	1,462,000	1,790,000	1,835,000	1,855,000
Licenses, Permits, and Fees	165,900	287,900	237,000	262,400	262,400
Sales	57,300	58,000	60,000	63,000	63,000
Rentals and Leases	222,900	229,000	248,000	258,600	258,600
Donations and Contributions	75,000	100,000	75,000	100,000	100,000
Support from:					
Pandemic Response Fund	18,000	-	-	-	-
Roaded Service Area	50,000	50,000	50,000	50,000	50,000
General Fund	985,500	825,000	825,000	880,000	880,000
Total Funding Sources	3,175,200	3,011,900	3,285,000	3,449,000	3,469,000
FUND BALANCE					
Inventory Reserve					
Beginning Reserve Balance	214,900	202,500	202,500	202,500	202,500
Increase (Decrease) in Reserve	(12,400)	-	-	-	-
End of Period Reserve	202,500	202,500	202,500	202,500	202,500
Available Fund Balance					
Beginning of Period	32,900	(136,500)	(136,500)	116,000	166,100
Increase (Decrease) in Fund Balance	(169,400)	(3,500)	252,500	50,100	44,000
End of Period Available	(136,500)	(140,000)	116,000	166,100	210,100
Combined End of Period Fund Balance	\$ 66,000	62,500	318,500	368,600	412,600
STAFFING	35.60	33.40	33.40	33.40	33.40

BUDGET HIGHLIGHT

The Eaglecrest FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$383,500 (12.7%). The FY24 Approved Budget shows an increase of \$26,100 (0.8%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

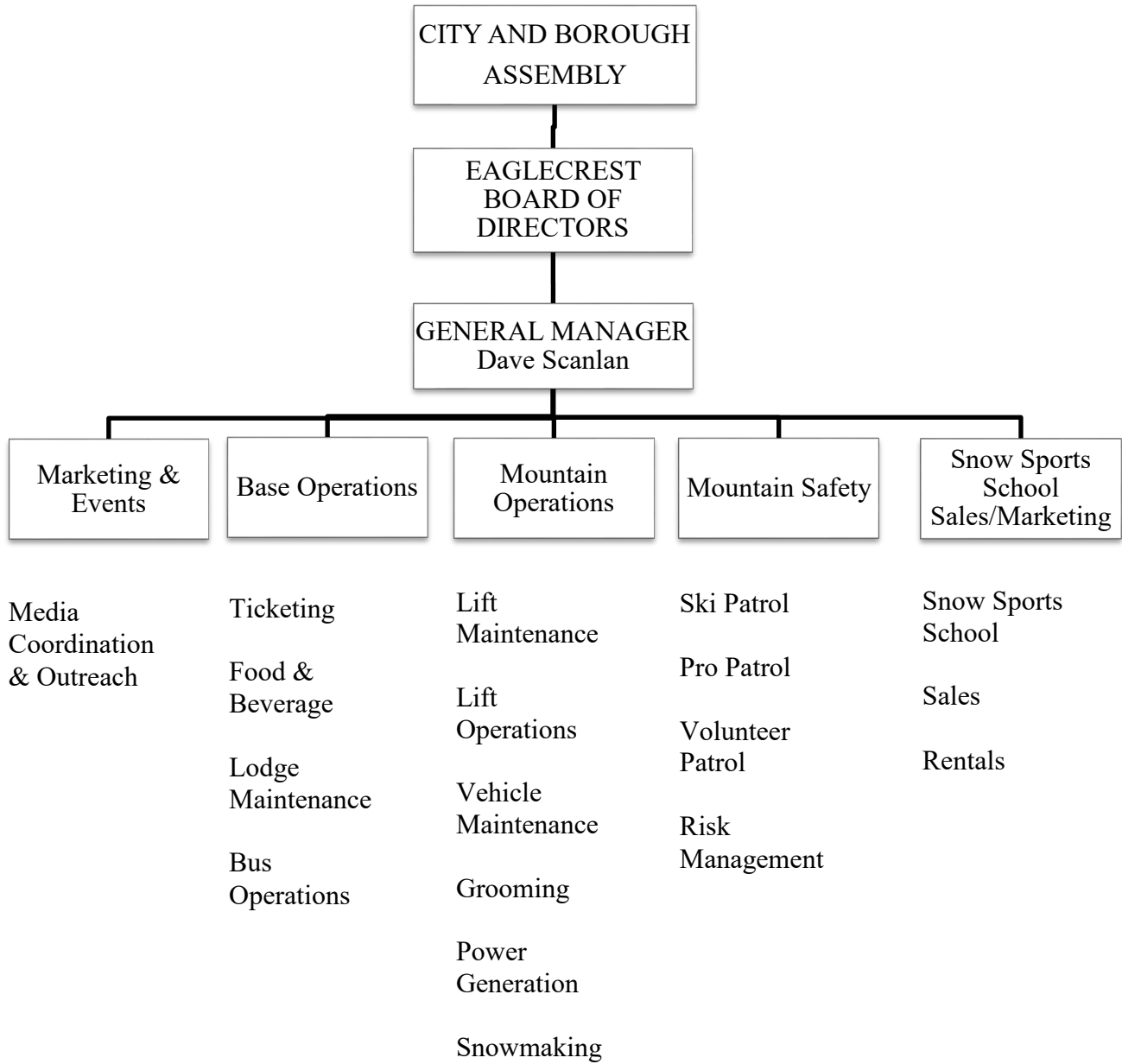
- Personnel services increased \$234,300 (13.9%) primarily due to a pay scale adjustment.
- Commodities and services increased \$149,200 (11.2%) primarily due to increased insurance premiums.

FY24 Approved Budget

- Commodities and services increased \$18,200 (1.2%) due to increased insurance premiums and fleet reserve contributions.

EAGLECREST

FUNCTIONAL ORGANIZATION CHART



NOTES

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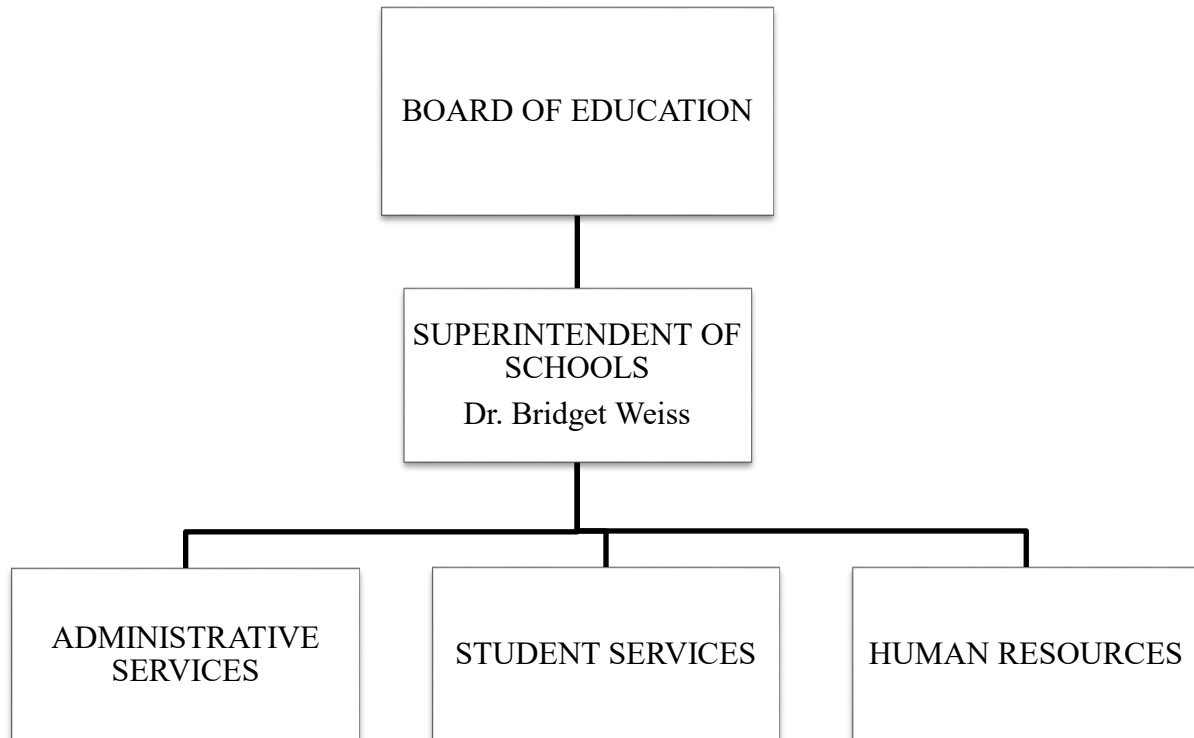
EDUCATION

MISSION STATEMENT

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

FY23 ADOPTED BUDGET **\$ 86,659,000**

FUNCTIONAL ORGANIZATION CHART



EDUCATION

COMPARATIVES

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Education - Operating					
Personnel Services	\$ 65,209,300	64,950,800	66,765,800	61,336,600	61,336,600
Commodities and Services	8,076,700	6,821,600	1,229,400	5,067,600	5,071,900
Capital Outlay	-	-	120,000	40,000	40,000
Total Operating	73,286,000	71,772,400	68,115,200	66,444,200	66,448,500
Education - Other					
Personnel Services	8,395,400	9,391,500	15,462,300	4,981,000	4,981,000
Student Activity Fundraising	597,900	1,650,000	1,650,000	1,650,000	1,650,000
Commodities and Services	9,040,000	9,582,700	6,628,600	13,583,800	13,583,800
Total Other	18,033,300	20,624,200	23,740,900	20,214,800	20,214,800
Total Expenditures	91,319,300	92,396,600	91,856,100	86,659,000	86,663,300
FUNDING SOURCES					
Education - Operating					
State Foundation Funding	37,041,800	35,562,300	34,972,600	33,440,700	33,440,700
State Contribution for PERS/TRS	6,213,400	6,918,800	7,168,800	3,785,600	3,785,600
State	156,400	-	-	-	-
Federal	53,900	200,000	200,000	200,000	200,000
Other	629,900	526,700	526,700	526,700	526,700
Support from:					
General Governmental Funds	26,898,700	27,228,800	27,228,800	28,491,200	28,491,200
Total Operating	70,994,100	70,436,600	70,096,900	66,444,200	66,444,200

EDUCATION

COMPARATIVES, CONTINUED

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
Education - Other					
State	2,410,000	3,218,000	11,727,600	11,275,100	11,275,100
Federal	6,528,500	9,607,700	5,263,300	2,688,000	2,688,000
User Fees	2,944,000	2,002,000	287,000	315,000	315,000
Other	472,300	1,907,000	714,000	1,699,000	1,699,000
Student Activity Fundraising	20,000	1,650,000	1,650,000	1,305,000	1,305,000
Support from:					
Pandemic Response Fund	2,565,200	-	-	-	-
General Governmental Funds	2,055,100	2,117,300	2,117,300	2,275,000	2,275,000
Total Other	16,995,100	20,502,000	21,759,200	19,557,100	19,557,100
Total Funding Sources	87,989,200	90,938,600	91,856,100	86,001,300	86,001,300
FUND BALANCE					
Beginning of Period Reserve Balance	750,000	750,000	750,000	750,000	92,300
Increase (Decrease) in Reserve	-	-	-	(657,700)	-
End of Period Reserve	750,000	750,000	750,000	92,300	92,300
Education - Operating					
Beginning Available Fund Balance	932,200	(1,359,700)	(1,359,700)	622,000	622,000
Increase (Decrease) in Fund Balance	(2,291,900)	(1,335,800)	1,981,700	-	(4,300)
End of Period Available Fund Balance	(1,359,700)	(2,695,500)	622,000	622,000	617,700
Education - Other					
Beginning Available Fund Balance	4,334,300	3,296,100	3,296,100	1,314,400	1,314,400
Increase (Decrease) in Fund Balance	(1,038,200)	(122,200)	(1,981,700)	-	(657,700)
End of Period Available Fund Balance	\$ 3,296,100	3,173,900	1,314,400	1,314,400	656,700
STAFFING	676.73	670.70	670.70	670.70	670.70

BUDGET HIGHLIGHT

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

NOTES

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ENGINEERING

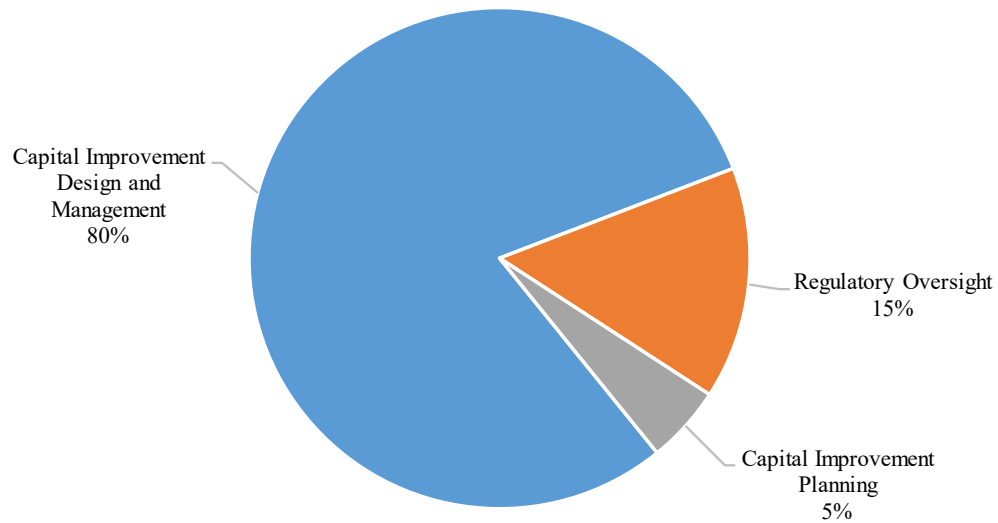
MISSION STATEMENT

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

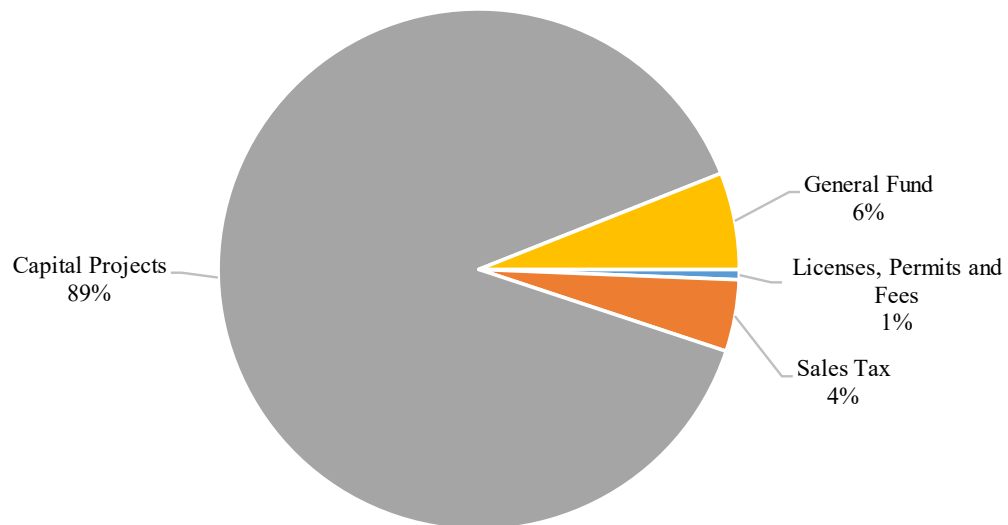
FY23 ADOPTED BUDGET

\$ 3,144,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

	FY21 Actuals	FY22		FY23 Adopted Budget	FY24 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 805,800	2,749,200	840,400	2,782,600	2,827,200
Commodities and Services	248,500	339,700	299,200	323,600	321,300
Capital Outlay	86,600	38,600	38,600	38,600	38,600
Total Expenditures	1,140,900	3,127,500	1,178,200	3,144,800	3,187,100
FUNDING SOURCES					
Licenses, Permits and Fees	23,100	20,000	20,000	20,000	20,000
Support from:					
Sales Tax	140,000	140,000	140,000	140,000	140,000
Capital Projects	450,900	2,793,000	843,400	2,795,700	2,833,500
General Fund	526,900	174,500	174,800	189,100	193,600
Total Funding Sources	\$ 1,140,900	3,127,500	1,178,200	3,144,800	3,187,100
STAFFING	18.60	18.60	18.60	19.75	19.75

FUND BALANCE

The Engineering Division 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 Division.

BUDGET HIGHLIGHT

The Engineering FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$17,300 (0.6%). The FY24 Approved Budget shows an increase of \$42,300 (1.3%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

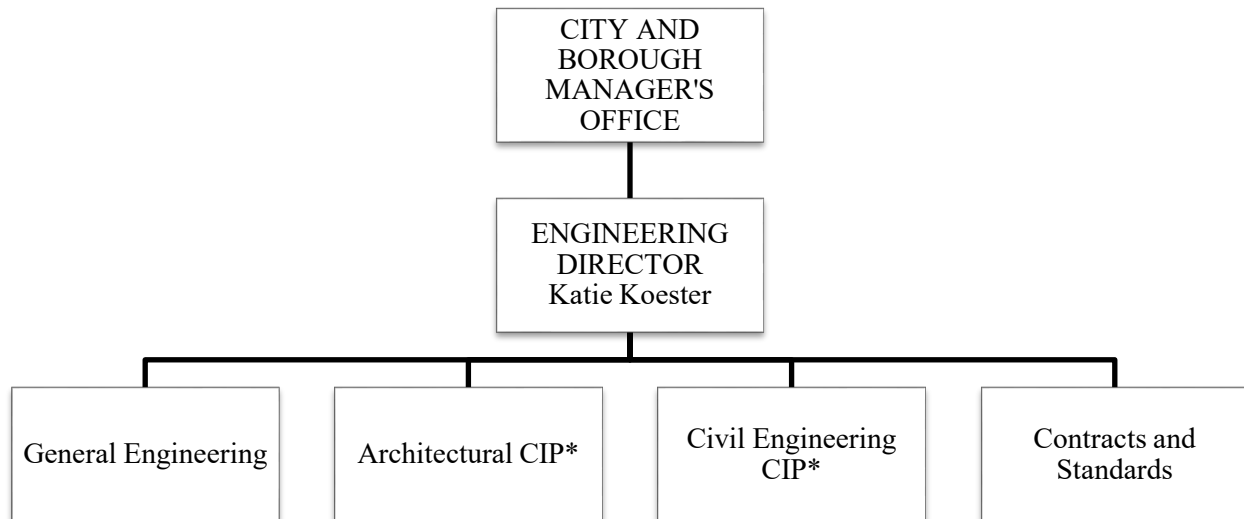
- Personnel services increased \$33,400 (1.2%) primarily due to an addition of 1.0 FTE engineer position offset by vacant positions filled at a lower step and range.
- Commodities and services decreased \$16,100 (4.7%) primarily due to decreases in insurance, travel and training, and telephone costs.

FY24 Approved Budget

- Personnel services increased \$44,600 (1.6%) primarily due to longevity wage increases.

ENGINEERING

FUNCTIONAL ORGANIZATION CHART



*The Capital Improvement Program (CIP) is a separate document from the Budget and can be obtained from the CBJ Engineering Department, at any of the City Libraries, or from the CBJ website at <https://juneau.org/engineering-public-works/cip>

NOTES

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FINANCE

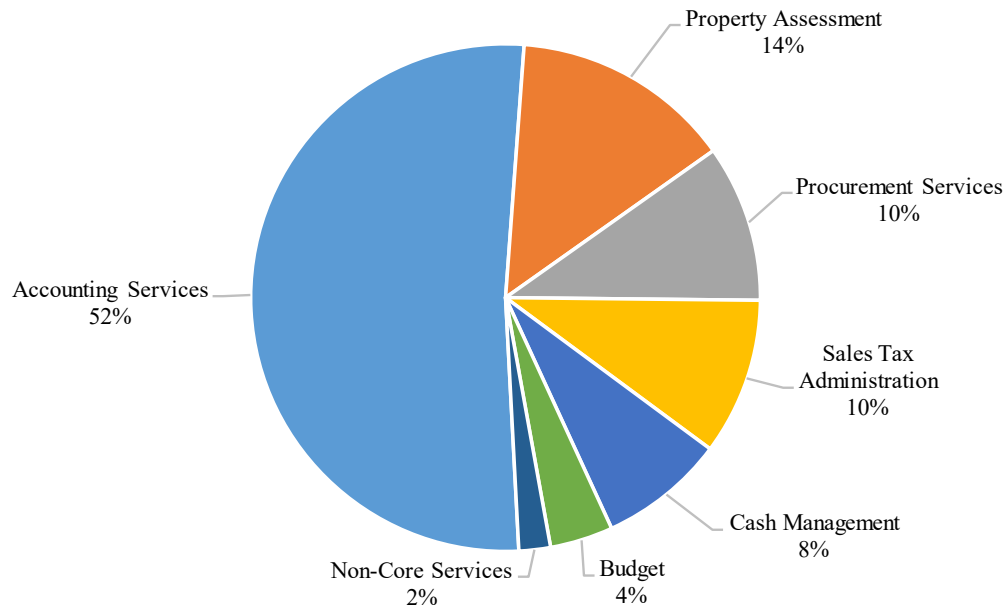
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

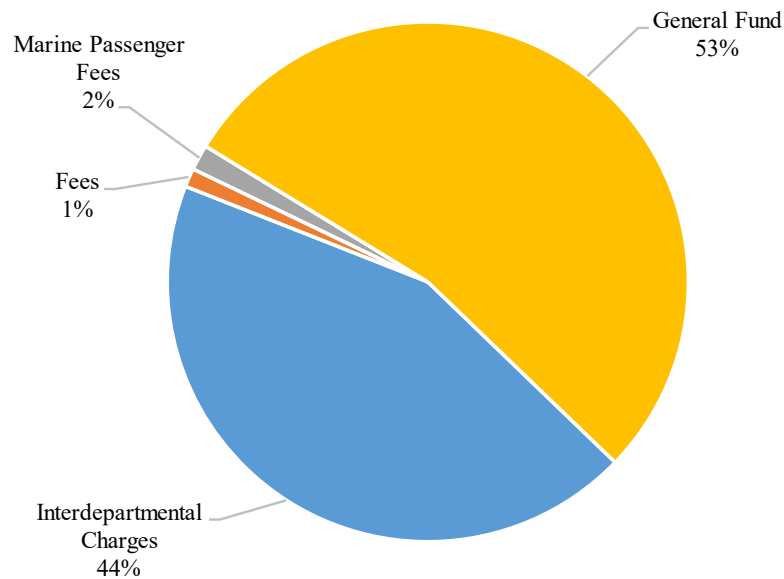
FY23 ADOPTED BUDGET

\$ 6,488,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY21 Actuals	FY22		FY23 Adopted Budget	FY24 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 4,944,700	5,126,700	4,929,900	5,133,400	5,192,400
Commodities and Services	666,900	1,262,800	1,169,000	1,354,800	1,398,700
Total Expenditures	5,611,600	6,389,500	6,098,900	6,488,200	6,591,100
FUNDING SOURCES					
Interdepartmental Charges	2,113,000	2,491,000	2,491,000	2,840,100	2,875,400
Fees	108,000	53,500	55,300	75,000	75,000
Support from:					
Marine Passenger Fees	89,200	126,600	126,600	103,600	103,600
General Fund	3,301,400	3,718,400	3,426,000	3,469,500	3,537,100
Total Funding Sources	\$ 5,611,600	6,389,500	6,098,900	6,488,200	6,591,100
STAFFING	45.00	44.10	44.10	44.10	44.10

FUND BALANCE

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 FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$98,700 (1.5%). The FY24 Approved Budget shows an increase of \$102,900 (1.6 %) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

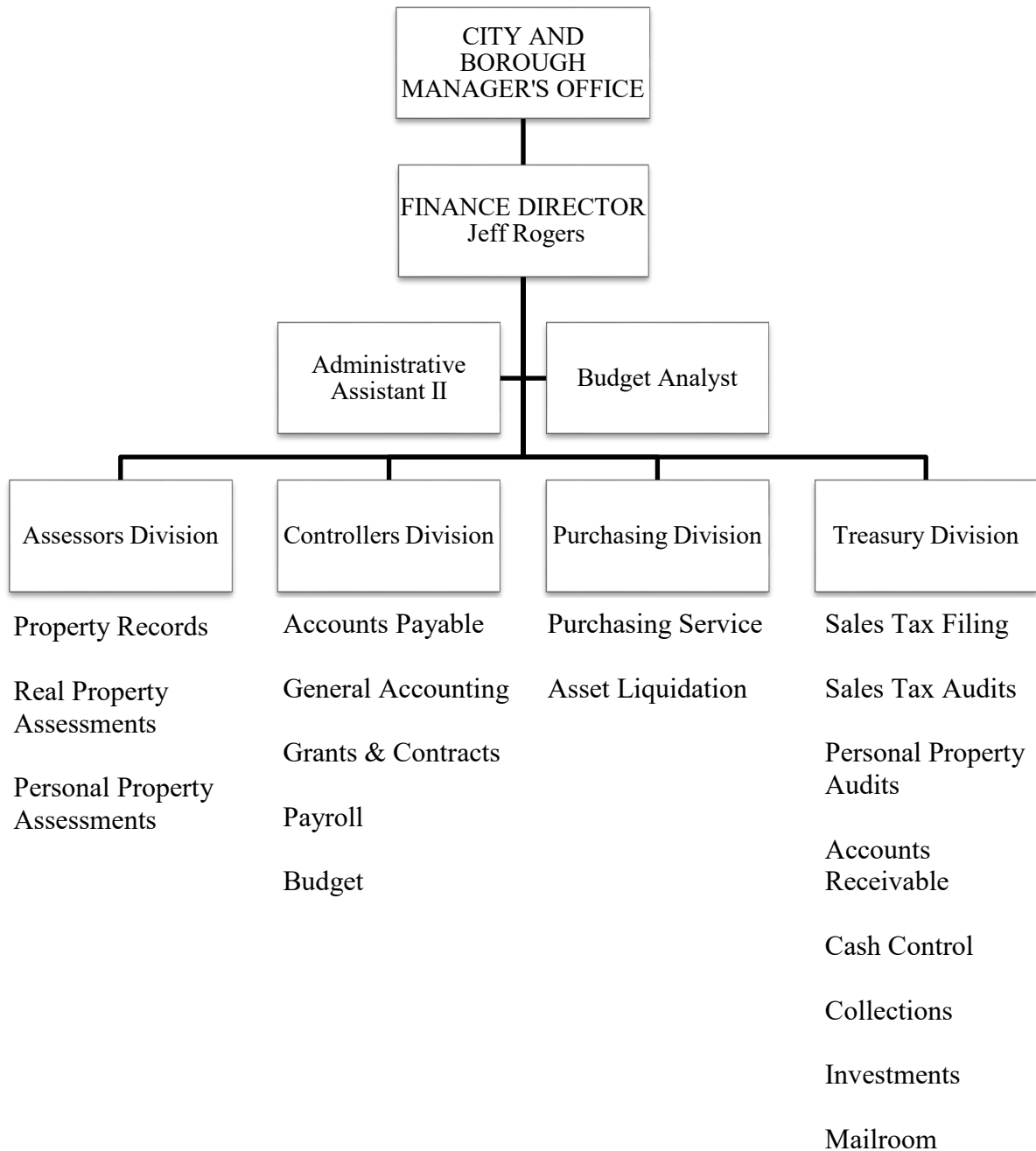
- Personnel services increased \$6,700 (0.1%) primarily due to longevity wage increases offset by filling vacancies at a lower step and range.
- Commodities and services increased \$92,000 (7.3%) to account for remote sales tax collection fees.

FY24 Approved Budget

- Personnel services increased \$59,000 (1.1%) primarily due to longevity wage increases.
- Commodities and services increased \$43,900 (3.2%) to account for remote sales tax collection fees.

FINANCE

FUNCTIONAL ORGANIZATION CHART



NOTES

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FIRE AND EMERGENCY MEDICAL SERVICES

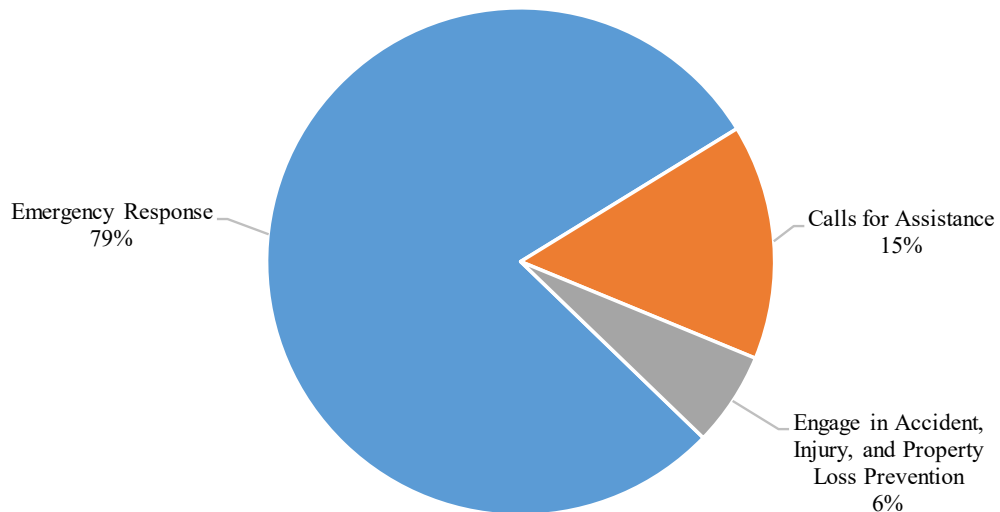
MISSION STATEMENT

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

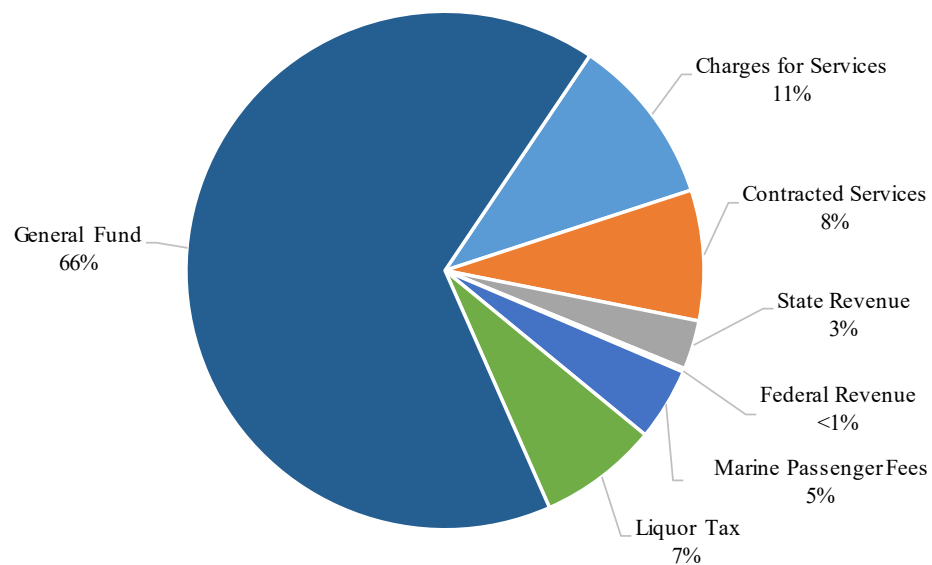
FY23 ADOPTED BUDGET

\$ 13,077,700

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

FIRE AND EMERGENCY MEDICAL SERVICES

COMPARATIVES

	FY21 Actuals	FY22		FY23 Adopted Budget	FY24 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 8,939,500	9,051,100	8,522,200	9,525,400	9,930,600
Commodities and Services	2,806,200	3,394,100	3,417,300	3,552,300	3,713,800
Capital Outlay	-	30,000	30,000	-	-
Total Expenditures	11,745,700	12,475,200	11,969,500	13,077,700	13,644,400
FUNDING SOURCES					
Charges for Services	1,379,500	1,225,000	1,376,900	1,378,000	1,378,000
Contracted Services	1,037,800	1,582,000	1,676,100	1,064,800	1,097,800
Private Grants	-	30,000	30,000	-	-
State Revenue	1,081,500	10,000	-	400,000	400,000
Federal Revenue	160,600	6,400	150,000	30,000	30,000
Other Revenue	5,000	-	-	-	-
Support from:					
Pandemic Response Fund	5,483,900	-	-	-	-
Marine Passenger Fees	805,200	651,300	651,300	591,500	591,500
Liquor Tax	800,000	975,000	975,000	975,000	975,000
Tobacco Tax	-	-	-	-	540,700
General Fund	992,200	7,995,500	7,110,200	8,638,400	8,631,400
Total Funding Sources	\$ 11,745,700	12,475,200	11,969,500	13,077,700	13,644,400
STAFFING	60.30	69.80	69.80	70.30	70.30

FUND BALANCE

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 FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$602,500 (4.8%). The FY24 Approved Budget shows an increase of \$566,700 (4.3%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

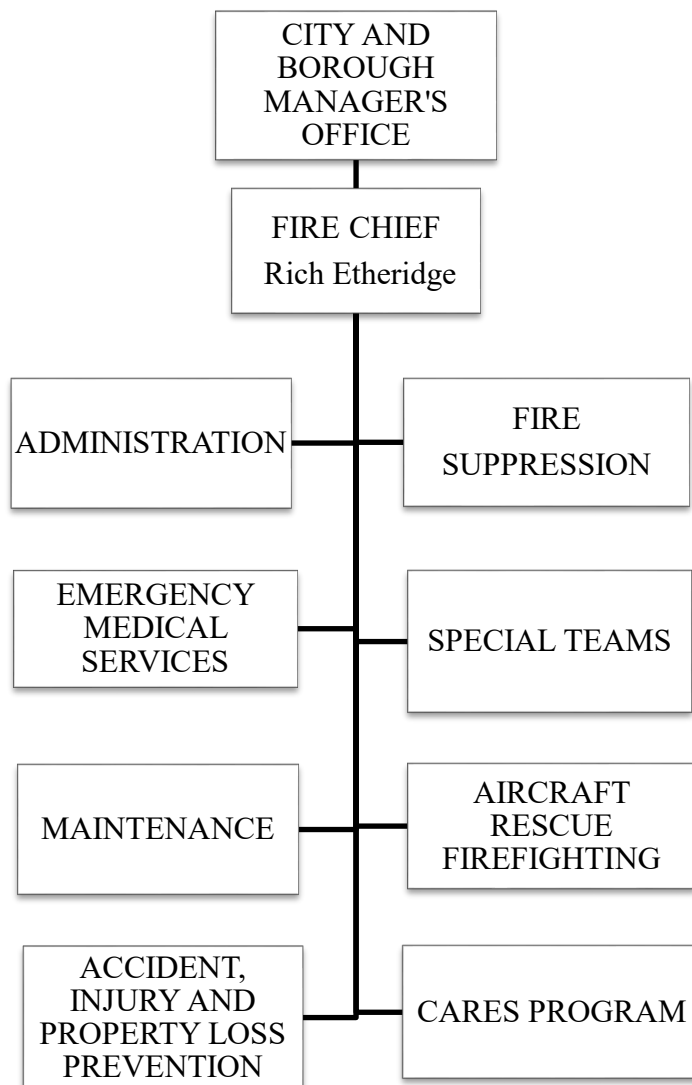
- Personnel services increased \$474,300 (5.2%) due to longevity wage increases.
- Commodities and services increased \$158,200 (4.7%) primarily due to increased contributions to the fleet and equipment replacement reserve.

FY24 Approved Budget

- Personnel services increased \$405,200 (4.3%) primarily due to longevity wage increases.
- Commodities and services increased \$161,500 (4.5%) primarily due to increased contributions to the fleet and equipment replacement reserve.

FIRE AND EMERGENCY MEDICAL SERVICES

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
Basic Life Support

Community Assistance Response and Emergency Services (CARES) Program

Sobering Center
Mobile Integrated Health
Program

Special Teams

Haz-Mat
Swift Water
Rescue
Rope Rescue
Avalanche

NOTES

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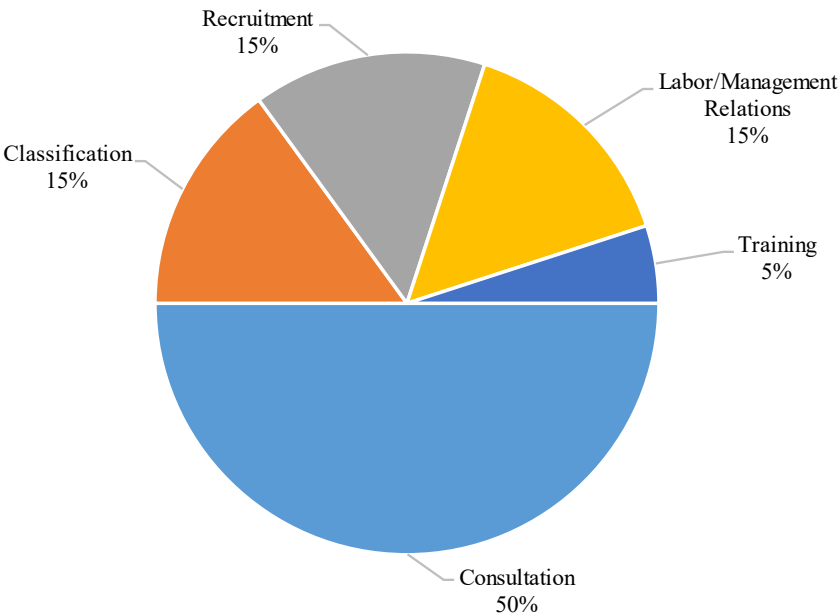
HUMAN RESOURCES

MISSION STATEMENT

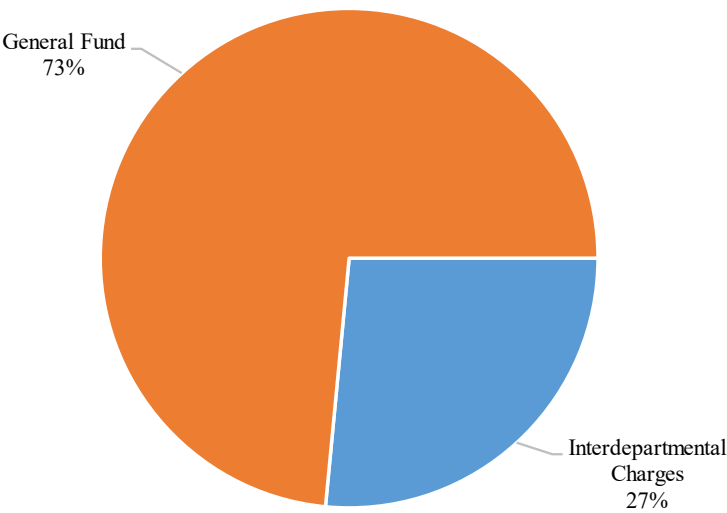
To provide employment/human resource services to the public and CBJ departments.

FY23 ADOPTED BUDGET **\$ 722,900**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

	FY21 Actuals	FY22		FY23 Adopted Budget	FY24 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 598,800	572,600	533,600	581,600	593,400
Commodities and Services	76,000	141,000	117,700	141,300	148,800
Total Expenditures	674,800	713,600	651,300	722,900	742,200
FUNDING SOURCES					
Interdepartmental Charges	164,700	177,400	177,400	191,700	191,700
Support from:					
General Fund	510,100	536,200	473,900	531,200	550,500
Total Funding Sources	\$ 674,800	713,600	651,300	722,900	742,200
STAFFING	4.40	4.40	4.40	4.40	4.40
FUND BALANCE					

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

BUDGET HIGHLIGHT

The Human Resources FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$9,300 (1.3%). The FY24 Approved Budget shows an increase of \$19,300 (2.7%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

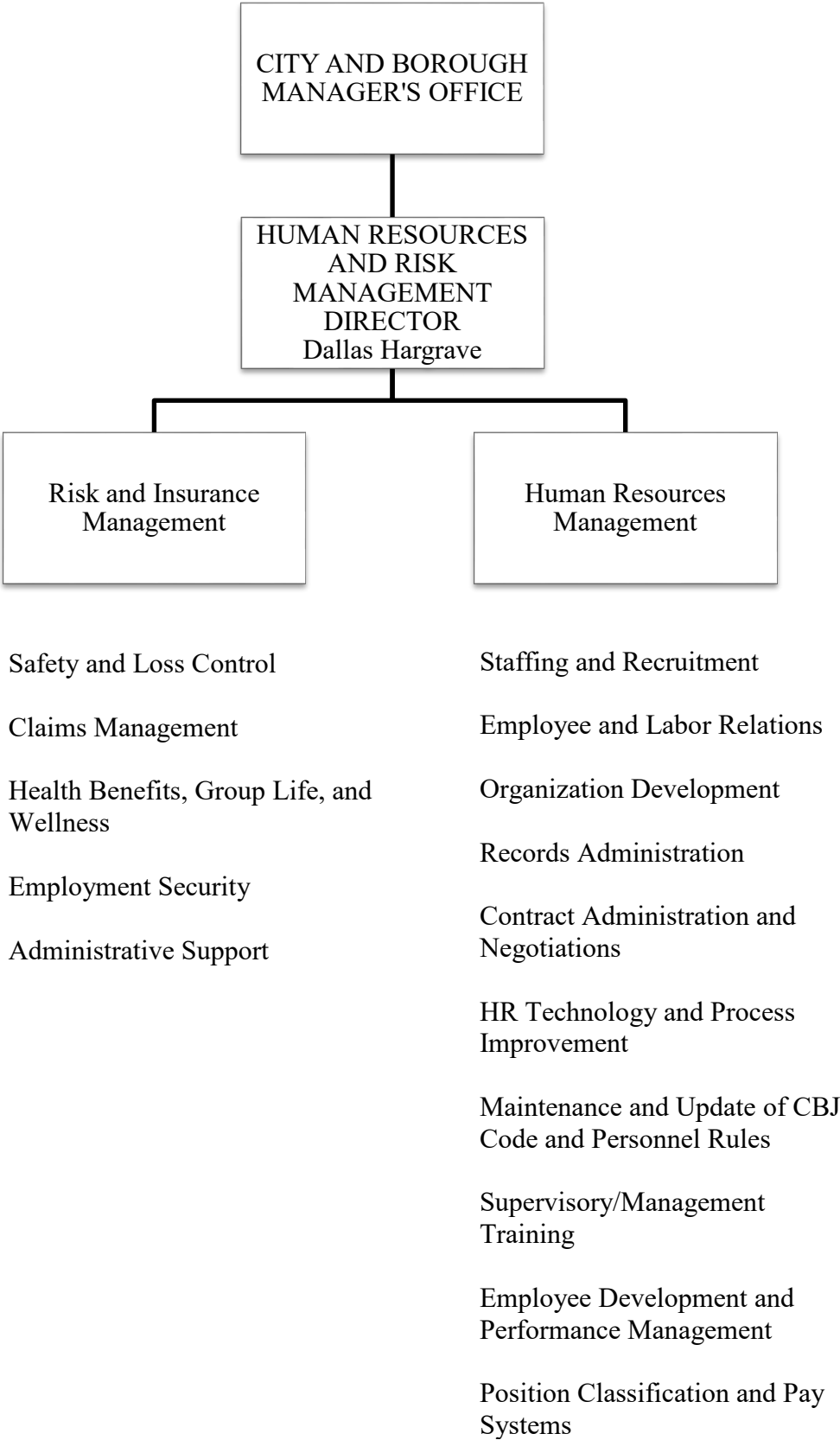
- Personnel services increased \$9,000 (1.6%) primarily due to longevity wage increases.

FY24 Approved Budget

- Personnel services increased \$11,800 (2.0%) primarily due to longevity wage increases.
- Commodities and services increased \$7,500 (5.3%) due to the implementation of new recruitment software.

HUMAN RESOURCES

FUNCTIONAL ORGANIZATION CHART



NOTES

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LANDS AND RESOURCES MANAGEMENT

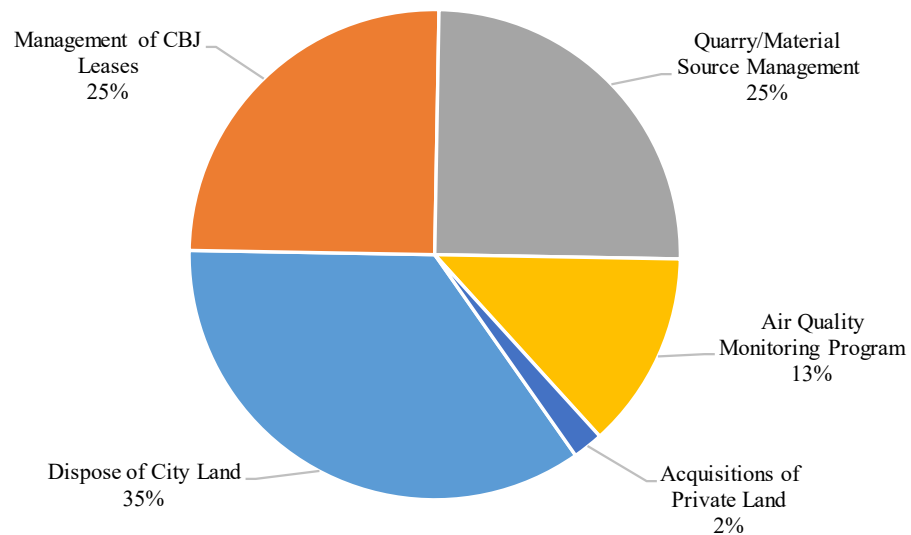
MISSION STATEMENT

To develop and manage City land consistent with public policy.

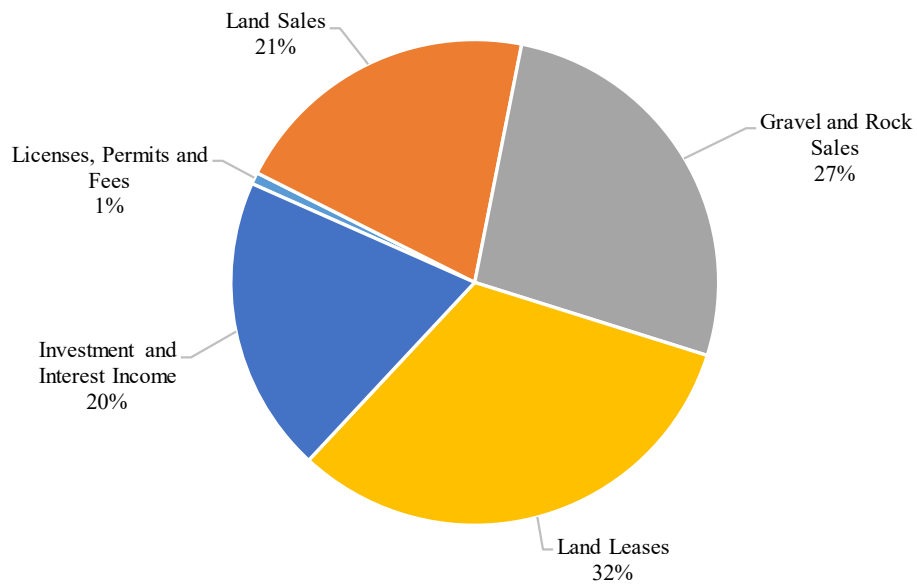
FY23 ADOPTED BUDGET

\$1,173,600

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCES MANAGEMENT

COMPARATIVES

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 317,600	332,800	354,700	340,700	451,500
Commodities and Services	304,300	530,200	444,200	532,900	534,800
Capital Outlay	-	150,000	130,000	150,000	150,000
Support to:					
Capital Projects	50,000	750,000	750,000	150,000	150,000
Total Expenditures	671,900	1,763,000	1,678,900	1,173,600	1,286,300
FUNDING SOURCES					
Licenses, Permits and Fees	65,200	11,000	11,000	7,000	3,000
Land Sales	894,800	205,800	197,000	185,000	185,000
Building Sales	-	-	1,000,000	-	-
Gravel and Rock Sales	151,500	274,000	186,200	240,000	247,600
Land Leases	277,500	278,200	277,300	287,300	287,300
Investment and Interest Income	141,800	220,700	202,000	177,000	177,000
Total Funding Sources	1,530,800	989,700	1,873,500	896,300	899,900
FUND BALANCE					
Beginning of Period	3,180,200	4,039,100	4,039,100	4,233,700	3,956,400
Increase (Decrease) in Fund Balance	858,900	(773,300)	194,600	(277,300)	(386,400)
End of Period Fund Balance	\$ 4,039,100	3,265,800	4,233,700	3,956,400	3,570,000
STAFFING	3.60	3.60	3.60	3.60	3.60

BUDGET HIGHLIGHT

The Lands and Resources FY23 Adopted Budget shows a decrease from the FY22 Amended Budget of \$589,400 (33.4%). The FY24 Approved Budget shows an increase of \$112,700 (9.6%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

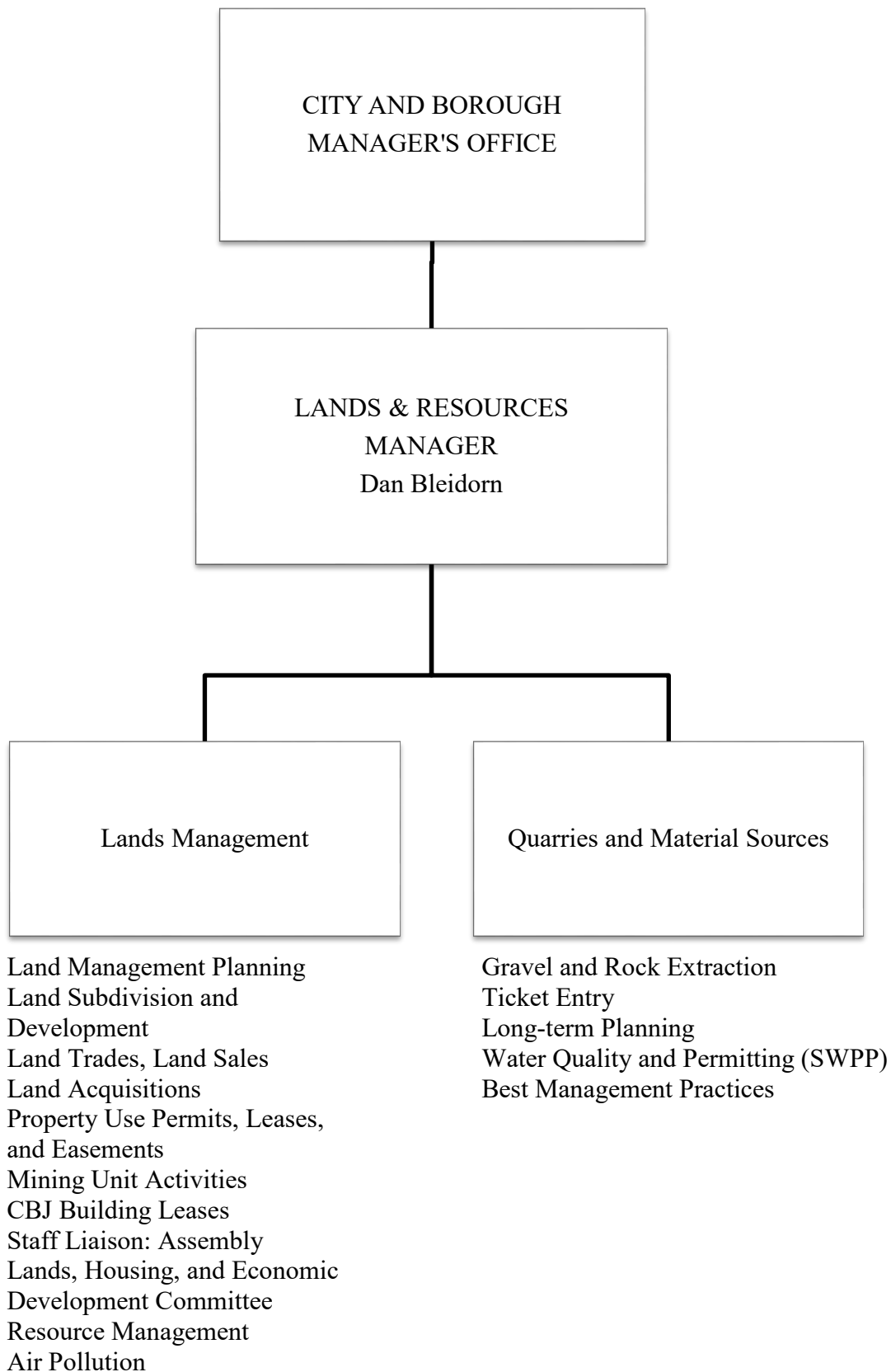
- Support to capital projects decreased \$600,000 (80.0%) primarily due to a large contribution towards the Pederson Hill Phase IB project in FY22.

FY24 Approved Budget

- Personnel services increased \$110,800 (32.5%) due to the deputy lands manager position being funded.

LANDS AND RESOURCES MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



NOTES

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LAW

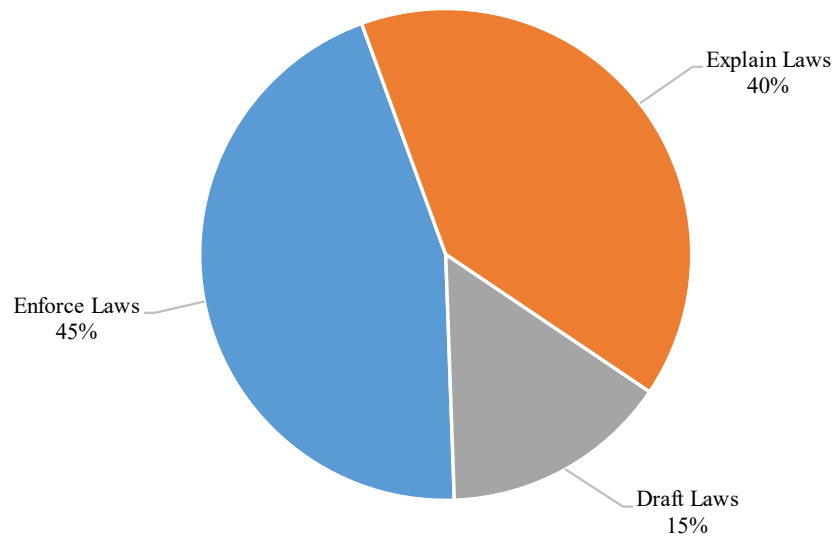
MISSION STATEMENT

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

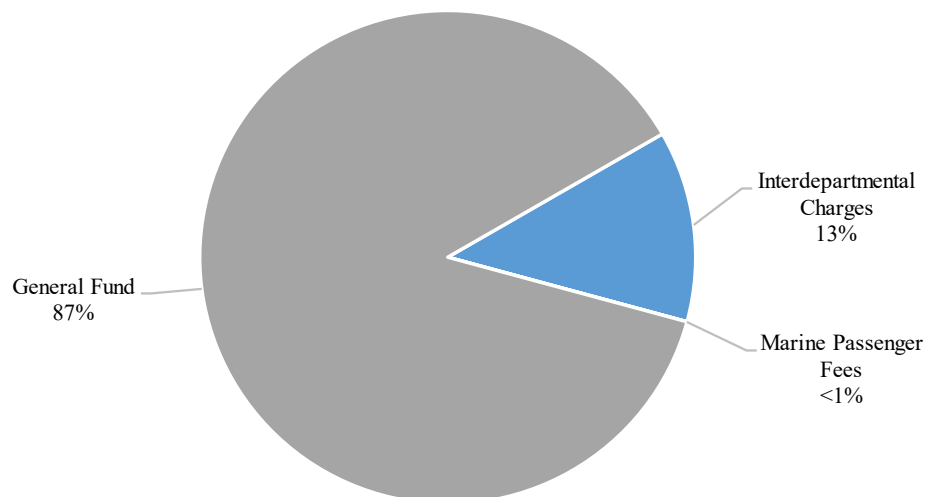
FY23 ADOPTED BUDGET

\$2,224,700

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 1,335,600	1,453,900	1,350,600	1,495,700	1,520,400
Commodities and Services	613,400	703,000	692,400	729,000	727,500
Total Expenditures	1,949,000	2,156,900	2,043,000	2,224,700	2,247,900
FUNDING SOURCES					
Interdepartmental Charges	331,300	163,700	163,700	279,100	279,100
Support from:					
Marine Passenger Fees	29,900	14,000	14,000	100	100
General Fund	1,587,800	1,979,200	1,865,300	1,945,500	1,968,700
Total Funding Sources	\$ 1,949,000	2,156,900	2,043,000	2,224,700	2,247,900
STAFFING	11.50	11.50	11.50	11.25	11.25

FUND BALANCE

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 FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$67,800 (3.1%). The FY24 Approved Budget shows an increase of \$23,200 (1.0%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

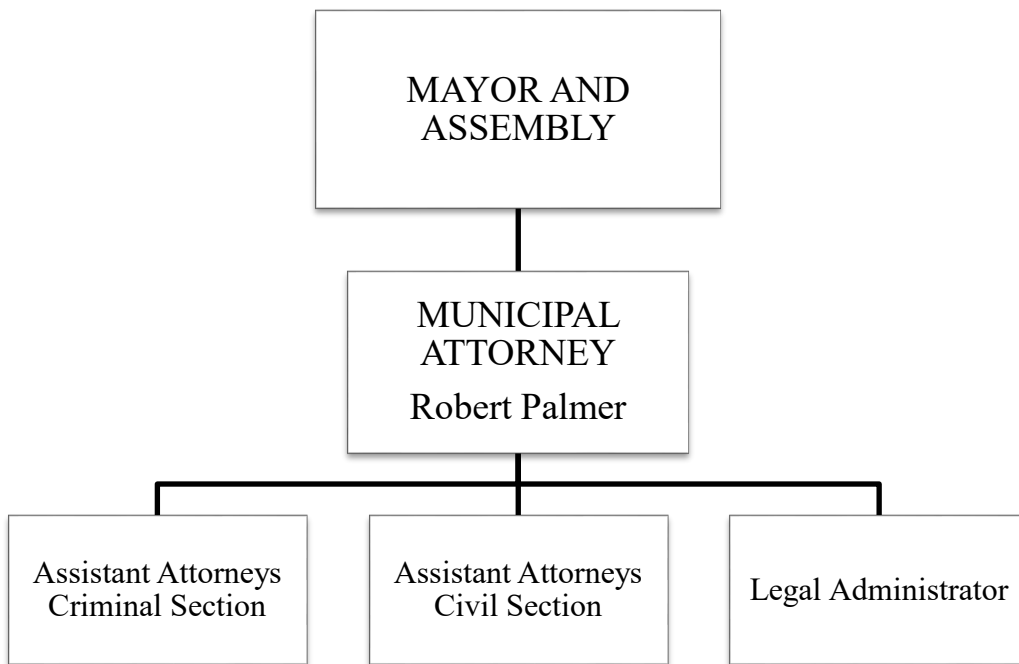
- Personnel services increased \$41,800 (2.9%) primarily due to longevity merit increases and the addition of a 0.25 FTE legal intern position.
- Commodities and services increased \$26,000 (3.7%) primarily due to increased travel and training and the implementation of new agenda management software.

FY24 Approved Budget

- Personnel services increased \$24,700 (1.7%) primarily due to longevity wage increases.

LAW

FUNCTIONAL ORGANIZATION CHART



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

Legislative Drafting

General Legal Drafting

Criminal Enforcement

Criminal and Civil Enforcement

Civil Litigation

Administration of Law Department

NOTES

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LIBRARIES AND MUSEUM

MISSION STATEMENT

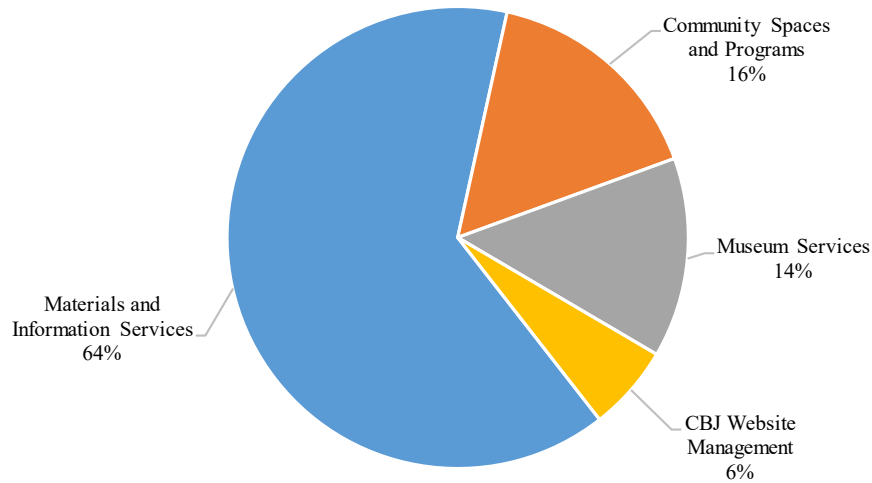
The Juneau Public Libraries provide free access to shared resources and programs that support lifelong learning and the exploration of ideas, and that promote an informed community.

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.

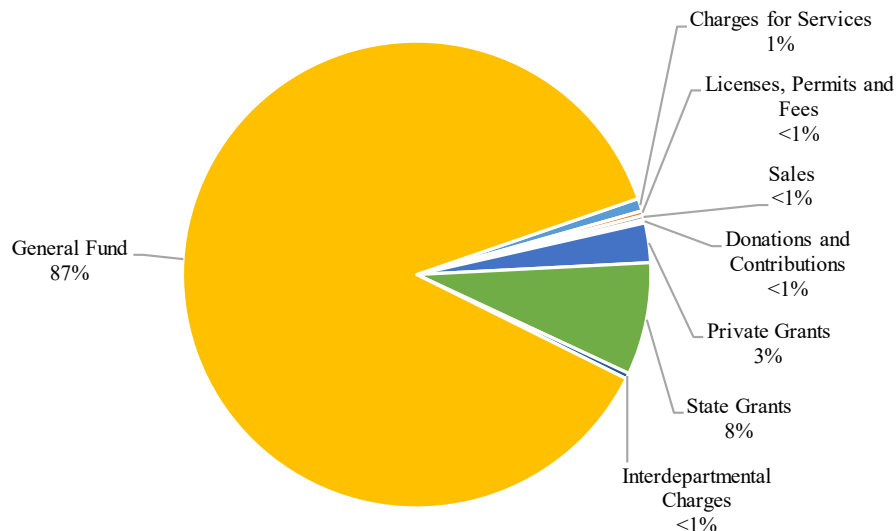
FY23 ADOPTED BUDGET

\$ 3,876,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES AND MUSEUM

COMPARATIVES

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 2,359,600	2,636,100	2,559,700	2,596,000	2,632,600
Commodities and Services	995,000	1,094,100	1,051,200	1,243,900	1,182,900
Capital Outlay	-	41,800	48,900	36,800	36,800
Total Expenditures	3,354,600	3,772,000	3,659,800	3,876,700	3,852,300
FUNDING SOURCES					
Charges for Services	7,700	22,500	20,000	34,000	45,000
Licenses, Permits and Fees	7,400	13,300	10,500	12,400	12,500
Fines and Forfeitures	300	-	-	-	-
Sales	4,000	8,500	9,600	11,500	12,000
Donations and Contributions	9,800	9,500	9,600	8,900	8,900
Private Grants	6,300	42,200	36,100	106,200	52,500
State Grants	267,800	290,000	307,500	301,700	278,400
Federal Grants	-	12,000	14,000	-	-
Interdepartmental Charges	10,900	18,200	18,200	15,500	15,500
Support from:					
General Fund	3,040,400	3,355,800	3,234,300	3,386,500	3,427,500
Total Funding Sources	\$ 3,354,600	3,772,000	3,659,800	3,876,700	3,852,300
STAFFING	27.71	27.21	27.21	27.41	27.41

FUND BALANCE

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 FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$104,700 (2.8%). The FY24 Approved Budget shows a decrease of \$24,400 (0.6%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

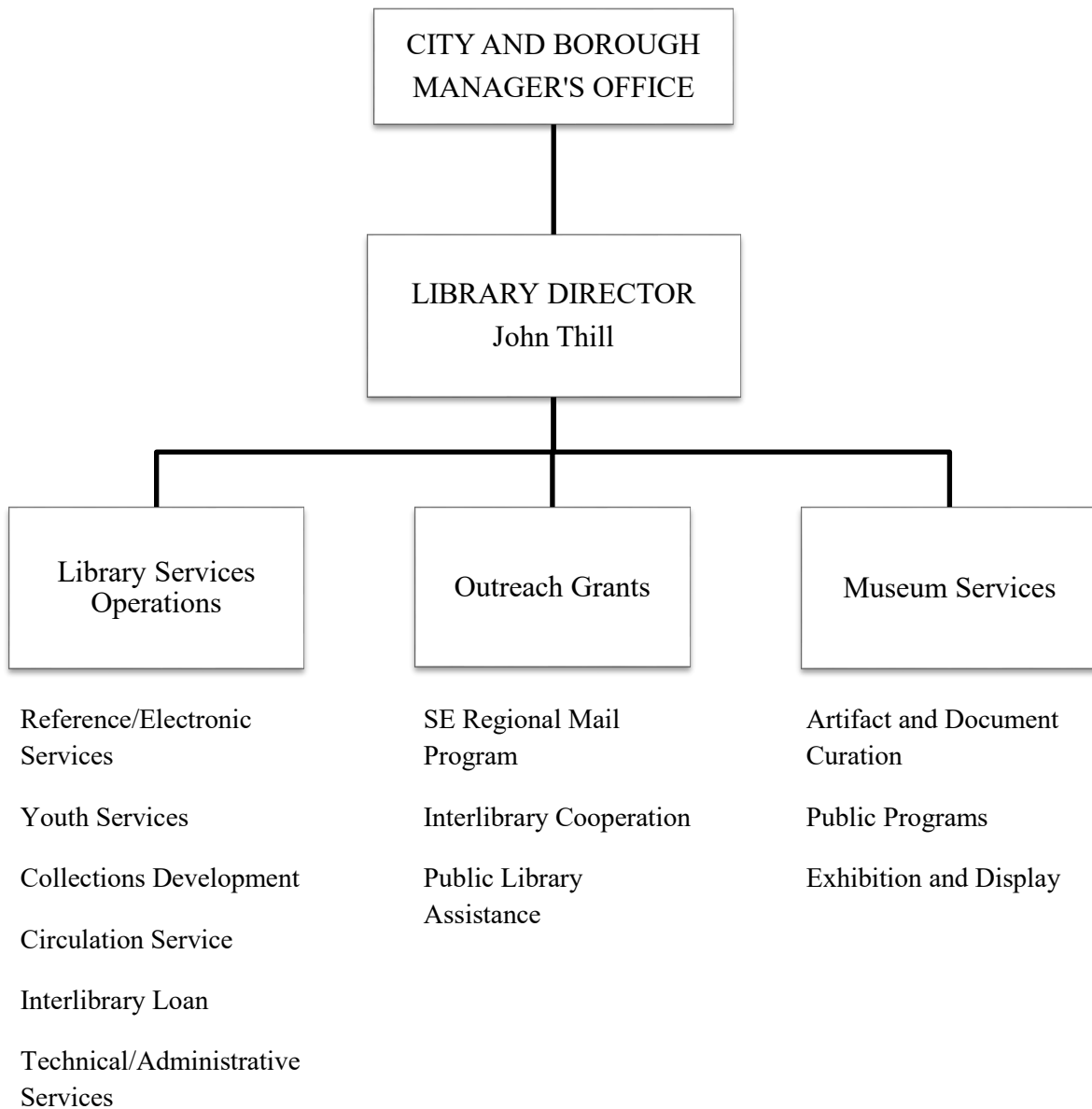
- Personnel services decreased \$40,100 (1.5%) primarily due to a longevity employee retiring and the Library Director position being filled at a lower step and range.
- Commodities and services increased \$149,800 (13.7%) due to increased insurance premiums and costs associated with one-time grant funding.

FY24 Approved Budget

- Personnel services increased \$36,600 (1.4%) primarily due to longevity wage increases.
- Commodities and services decreased \$61,000 (4.9%) due to one-time FY23 grant funding expiring.

LIBRARIES AND MUSEUM

FUNCTIONAL ORGANIZATION CHART



NOTES

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PARKS AND RECREATION

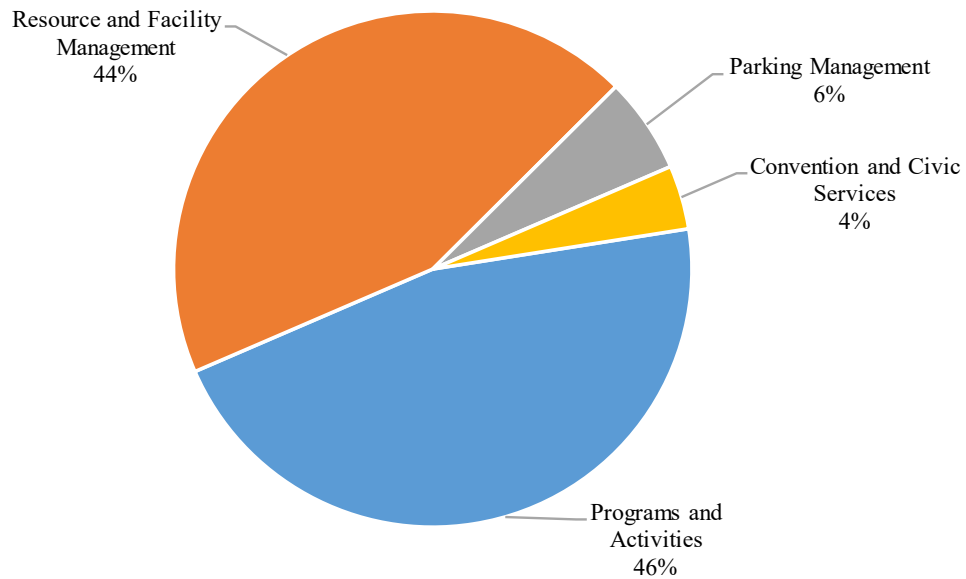
MISSION STATEMENT

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

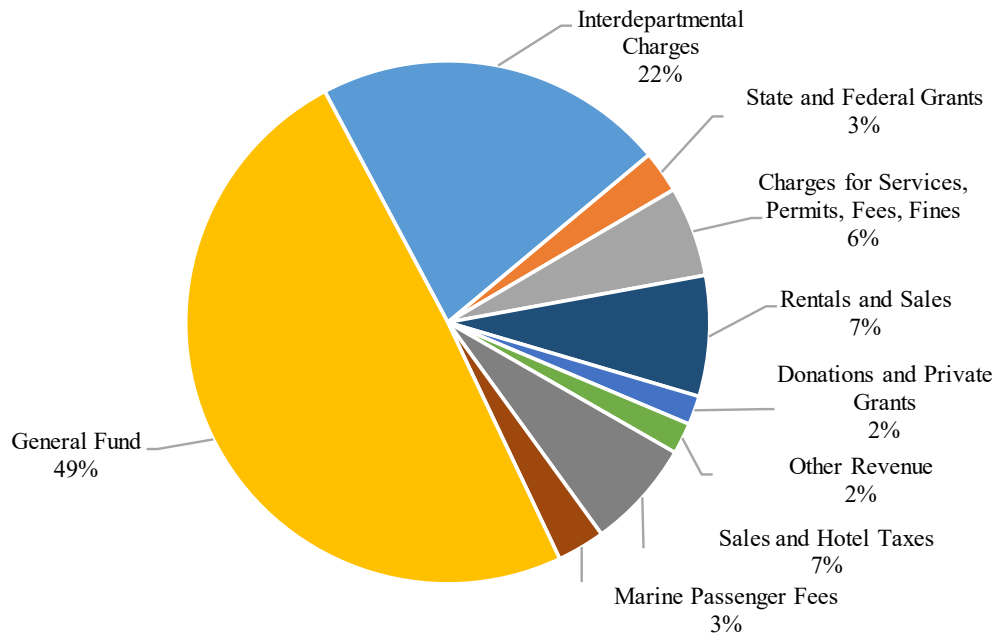
FY23 ADOPTED BUDGET

\$ 14,695,600

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 6,306,700	7,585,500	6,626,100	7,795,700	7,867,400
Commodities and Services	4,459,500	5,477,200	5,397,700	6,094,200	6,154,500
Capital Outlay	69,500	-	-	-	-
JAHC Operating Agreement	346,800	414,300	391,800	360,000	360,000
Youth Activities Grant Program	320,700	332,500	332,500	332,500	332,500
Support to:					
Capital Projects	50,000	-	-	-	-
General Fund	98,000	100,500	100,500	113,200	106,200
Total Expenditures	11,651,200	13,910,000	12,848,600	14,695,600	14,820,600
FUNDING SOURCES					
Interdepartmental Charges	2,843,700	2,985,900	2,985,900	3,136,600	3,213,100
State Grants	2,500	150,000	150,000	125,000	100,000
Federal Grants	37,000	289,700	313,000	250,000	200,000
Private Grants	15,000	151,400	165,000	165,000	165,000
Charges for Services	416,000	830,400	647,900	740,400	757,800
Licenses, Permits and Fees	29,500	50,300	52,000	57,100	57,600
Fines and Forfeitures	2,300	10,900	5,200	9,100	9,100
Sales	18,600	22,500	19,100	26,000	27,800
Rental and Lease	550,500	747,500	898,900	1,052,200	1,105,300
Donations and Contributions	34,900	80,900	66,400	94,100	69,100
Investment and Interest Income	475,800	165,700	165,700	165,700	165,700
Other Revenue	21,700	-	-	-	-
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
Hotel Tax (Centennial Hall)	450,000	416,700	416,700	639,100	645,300
Jensen-Olson Arboretum	98,000	100,500	100,500	113,200	106,200
Marine Passenger Fees					
Administration and Recreation	118,700	122,800	122,800	124,700	124,700
Parks & Landscape	228,500	207,700	207,700	288,800	288,800
Facilities Maintenance	12,600	12,600	12,600	12,600	12,600
Roaded Service Area	3,890,600	4,686,100	3,989,300	5,026,700	5,160,100
General Fund	2,331,600	2,664,300	2,549,700	2,190,600	2,211,600
Total Funding Sources	11,910,000	14,028,400	13,200,900	14,549,400	14,752,300
FUND BALANCE					
Increase (Decrease) in Fund Balance					
Downtown Parking	(320,000)	33,200	129,900	(185,600)	(154,400)
Jensen-Olson Arboretum	383,500	76,100	75,800	52,500	59,500
Facilities Maintenance	195,500	9,100	146,600	(13,100)	26,600
Total End of Period	\$ 259,000	118,400	352,300	(146,200)	(68,300)
STAFFING	92.76	95.44	95.44	97.22	97.22

Recreation, Youth Center, and Ice Rink are components of the Roaded Service Area. Parks, Landscape, and Centennial Hall are components of the General Fund. Facilities Maintenance is an Internal Service Fund and is featured in Internal Service Fund section of this book. 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

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 733,300	794,700	732,900	799,300	807,400
Commodities and Services	158,300	277,900	202,200	238,200	240,800
Capital Outlay	45,800	-	-	-	-
Youth Activities Grant Program	320,700	332,500	332,500	332,500	332,500
Total Expenditures	1,258,100	1,405,100	1,267,600	1,370,000	1,380,700
FUNDING SOURCES					
Interdepartmental Charges	-	5,400	5,400	-	-
Charges for Services	-	36,400	58,800	85,900	86,300
Licenses, Permits, and Fees	2,500	2,700	2,000	2,500	3,000
Rentals	5,700	9,900	13,000	20,200	22,700
Donations and Contribution	16,500	2,700	14,000	14,400	14,400
Other Revenue	20,100	-	-	-	-
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
Marine Passenger Fees	118,700	122,800	122,800	124,700	124,700
Roaded Service Area	762,100	892,700	719,100	789,800	797,100
Total Funding Sources	\$ 1,258,100	1,405,100	1,267,600	1,370,000	1,380,700
STAFFING	7.78	7.78	7.78	7.85	7.85

Administration and Recreation are components of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

COMPARATIVES FOR ICE RINK

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 470,000	506,600	470,800	495,000	496,100
Commodities and Services	279,400	354,000	433,300	385,400	383,800
Total Expenditures	749,400	860,600	904,100	880,400	879,900
FUNDING SOURCES					
Charges for Services	12,100	33,200	26,100	33,500	33,500
Licenses, Permits, and Fees	1,300	5,000	2,500	3,900	3,900
Sales	10,400	12,500	10,000	12,500	12,500
Rentals	227,300	334,600	311,000	319,600	329,200
Support from:					
Roaded Service Area	498,300	475,300	554,500	510,900	500,800
Total Funding Sources	\$ 749,400	860,600	904,100	880,400	879,900
STAFFING	6.32	6.32	6.32	6.32	6.32

Treadwell Arena is a component of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

PARKS AND RECREATION

COMPARATIVES FOR YOUTH CENTER AND SHELTER

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES					
Personnel Services	\$ 893,100	1,443,200	1,206,200	1,589,600	1,609,100
Commodities and Services	185,200	302,500	261,400	322,100	333,900
Total Expenditures	1,078,300	1,745,700	1,467,600	1,911,700	1,943,000
FUNDING SOURCES					
Charges for Services	35,700	77,500	56,300	69,000	79,000
Licenses, Permits, and Fees	500	2,000	1,000	1,000	1,000
Rentals	-	2,000	1,500	1,500	1,500
State Grants	2,500	150,000	150,000	125,000	100,000
Federal Grants	37,000	289,700	313,000	250,000	200,000
Private Grants	15,000	151,400	165,000	165,000	165,000
Donations and Contribution	13,100	78,200	45,900	78,200	53,200
Support from:					
Roaded Service Area	974,500	994,900	734,900	1,222,000	1,343,300
Total Funding Sources	\$ 1,078,300	1,745,700	1,467,600	1,911,700	1,943,000
STAFFING	20.31	20.31	20.31	22.09	22.09

Zach Gordon Youth Center and Sheiyi xaat hit (Spruce Root House) are components of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

COMPARATIVES FOR AQUATICS

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES					
Personnel Services	\$ 1,126,400	1,538,500	1,100,800	1,526,800	1,532,600
Commodities and Services	757,200	1,052,500	1,039,200	1,163,300	1,185,200
Total Expenditures	1,883,600	2,591,000	2,140,000	2,690,100	2,717,800
FUNDING SOURCES					
Charges for Services	317,700	412,300	407,400	444,800	450,800
Licenses, Permits, and Fees	-	6,400	200	5,400	5,400
Fines and Forfeitures	200	2,000	200	200	200
Sales	9,900	10,000	9,100	10,000	10,000
Rentals	-	22,400	19,800	26,400	28,400
Support from:					
Roaded Service Area	1,555,800	2,137,900	1,703,300	2,203,300	2,223,000
Total Funding Sources	\$ 1,883,600	2,591,000	2,140,000	2,690,100	2,717,800
STAFFING	24.87	24.67	24.67	24.67	24.67

Aquatics is a component of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

PARKS AND RECREATION

COMPARATIVES FOR DIMOND PARK FIELD HOUSE

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ -	154,400	129,000	161,600	163,100
Commodities and Services	-	134,700	158,500	185,600	187,100
Total Expenditures	-	289,100	287,500	347,200	350,200
FUNDING SOURCES					
Charges for Services	-	203,800	5,000	8,000	9,000
Sales	-	-	-	3,500	5,300
Rentals	-	-	100,000	135,000	140,000
Donations and Contributions	-	-	5,000	-	-
Support from:					
Roaded Service Area	-	85,300	177,500	200,700	195,900
Total Funding Sources	\$ -	289,100	287,500	347,200	350,200
STAFFING	0.00	3.56	3.56	3.56	3.56

The Dimond Park Field House is a component of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

COMPARATIVES FOR PARKS AND LANDSCAPE

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 1,693,300	1,726,000	1,700,900	1,805,600	1,825,800
Commodities and Services	1,045,000	1,077,800	1,061,000	1,156,600	1,150,400
Support to:					
Pandemic Response	43,300	-	-	-	-
Total Expenditures	2,781,600	2,803,800	2,761,900	2,962,200	2,976,200
FUNDING SOURCES					
Interdepartmental Charges	146,500	146,500	146,500	146,100	146,100
Charges for Services	48,700	65,000	93,200	98,200	98,200
Licenses, Permits, and Fees	25,200	34,200	46,300	44,300	44,300
Rentals	51,300	58,700	63,000	79,500	79,500
Donations and Contribution	5,400	-	1,500	1,500	1,500
Support from:					
Marine Passenger Fees	228,500	207,700	207,700	288,800	288,800
Jensen-Olson Arboretum	98,000	100,500	100,500	113,200	106,200
General Fund	2,178,000	2,191,200	2,103,200	2,190,600	2,211,600
Total Funding Sources	\$ 2,781,600	2,803,800	2,761,900	2,962,200	2,976,200
STAFFING	21.53	21.24	21.24	21.24	21.24

Parks & Landscape 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

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES					
Support to:					
General Fund	\$ 98,000	100,500	100,500	113,200	106,200
Total Expenditures	98,000	100,500	100,500	113,200	106,200
FUNDING SOURCES					
Rentals	5,700	10,900	10,600	-	-
Investment and Interest Income	475,800	165,700	165,700	165,700	165,700
Total Funding Sources	481,500	176,600	176,300	165,700	165,700
FUND BALANCE					
Beginning of Period Available Balance	640,700	1,024,200	1,024,200	1,100,000	1,152,500
Increase (Decrease) in Fund Balance	383,500	76,100	75,800	52,500	59,500
End of Period Available Fund Balance	\$ 1,024,200	1,100,300	1,100,000	1,152,500	1,212,000
Fund Balance Reserve	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200

The Jensen-Olson Arboretum is a Permanent Fund.

COMPARATIVES FOR DOWNTOWN PARKING

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES					
Personnel Services	\$ 17,500	34,300	26,300	23,100	23,600
Commodities and Services	616,700	652,600	629,900	742,400	744,700
Support to:					
Capital Projects	50,000	-	-	-	-
Total Expenditures	684,200	686,900	656,200	765,500	768,300
FUNDING SOURCES					
Charges for Services	1,700	2,200	1,100	1,000	1,000
Fines and Forfeitures	2,100	8,900	5,000	8,900	8,900
Rentals	260,400	309,000	380,000	470,000	504,000
Support from:					
General Fund	-	300,000	300,000	-	-
Roaded Service Area	100,000	100,000	100,000	100,000	100,000
Total Funding Sources	364,200	720,100	786,100	579,900	613,900
FUND BALANCE					
Beginning of Period Available Balance	482,700	162,700	162,700	292,600	107,000
Increase (Decrease) in Fund Balance	(320,000)	33,200	129,900	(185,600)	(154,400)
End of Period Available Fund Balance	\$ 162,700	195,900	292,600	107,000	(47,400)
STAFFING	0.31	0.31	0.31	0.24	0.24

The Downtown Parking Division is a Special Revenue Fund.

PARKS AND RECREATION

COMPARATIVES FOR CENTENNIAL HALL (VISITOR SERVICES)

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 136,700	50,000	48,000	50,000	50,000
Commodities and Services	120,100	148,000	123,400	229,100	235,300
JAHC Operating Agreement	346,800	391,800	391,800	360,000	360,000
Total Expenditures	603,600	589,800	563,200	639,100	645,300
FUNDING SOURCES					
Support from:					
Hotel Tax	450,000	416,700	416,700	639,100	645,300
General Fund	153,600	173,100	146,500	-	-
Total Funding Sources	\$ 603,600	589,800	563,200	639,100	645,300

Centennial Hall is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule. The Juneau Arts and Humanities Council (JAHC) began managing operations of Centennial Hall in FY19.

BUDGET HIGHLIGHT

The Parks and Recreation FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$785,600 (5.6%). The FY24 Approved Budget shows an increase of \$125,000 (0.9%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

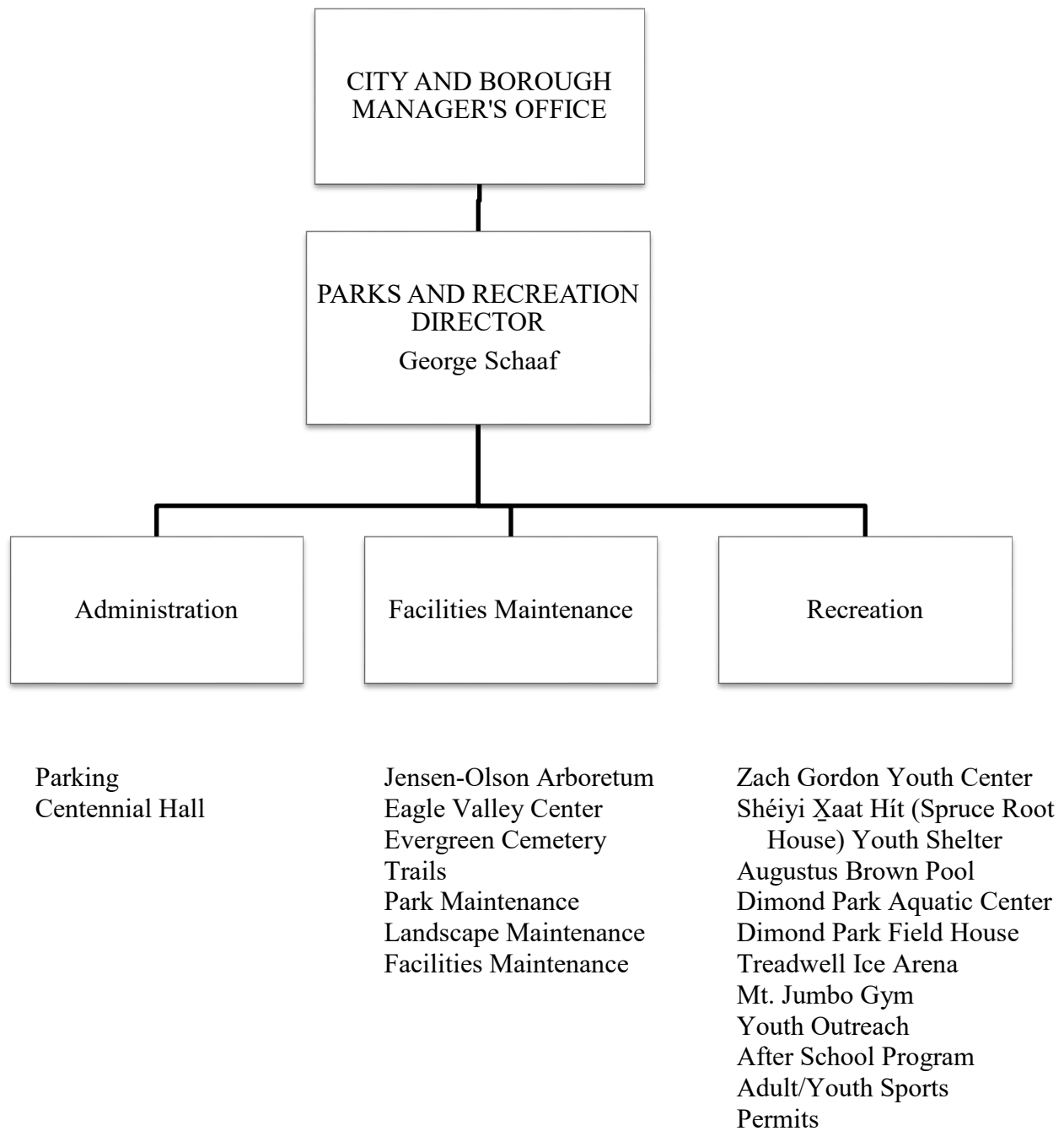
- Personnel services increased \$210,200 (2.8%) primarily due to longevity wage increases and the addition of 1.78 FTEs for youth development leader positions at the Shéiyi Xaat Hít Youth Shelter.
- Commodities and services increased \$617,000 (11.3%) due to increased insurance premiums, increased electricity usage and janitorial costs, increased contractual services for a parking management study, and new software implementation.

FY24 Approved Budget

- Personnel services increased \$71,700 (0.9%) primarily due to longevity wage increases.
- Commodities and services increased \$60,300 (1.0%) due to increased janitorial and facilities maintenance costs, and increased contributions to the fleet and equipment reserve.

PARKS AND RECREATION

FUNCTIONAL ORGANIZATION CHART



POLICE

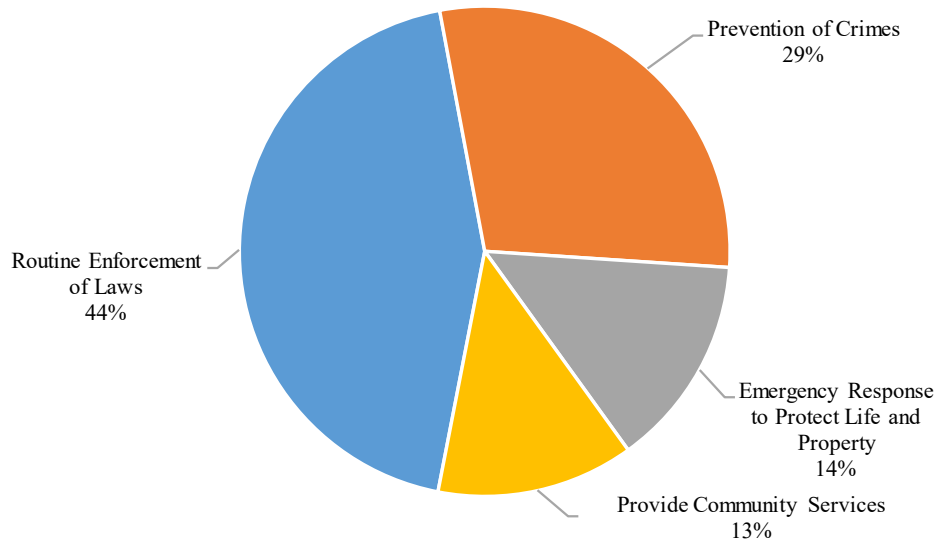
MISSION STATEMENT

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

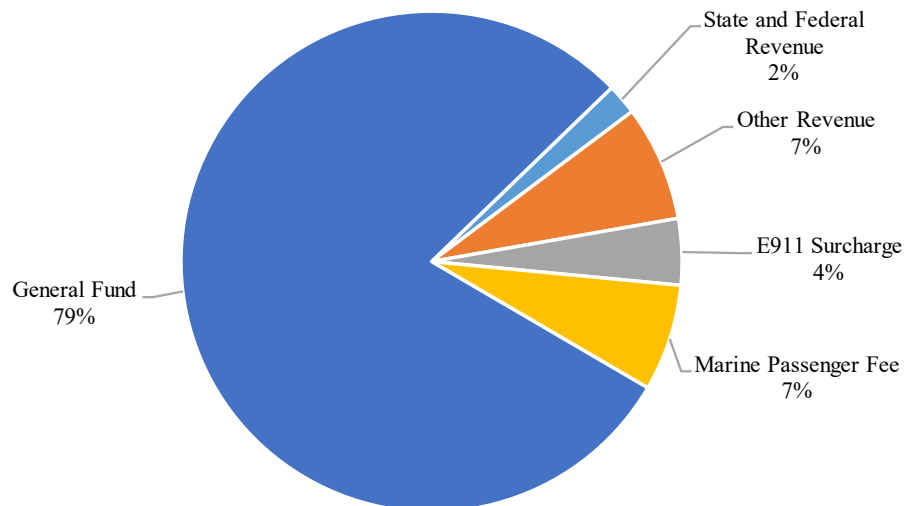
FY23 ADOPTED BUDGET

\$ 18,679,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 12,863,200	14,560,300	13,813,500	14,579,900	14,686,400
Animal Control Services	1,033,300	1,033,300	1,033,300	1,033,300	1,033,300
Commodities and Services	2,465,900	2,847,800	2,770,600	3,066,000	3,153,800
Capital Outlay	-	3,800	3,800	-	-
Total Expenditures	16,362,400	18,445,200	17,621,200	18,679,200	18,873,500
FUNDING SOURCES					
Interdepartmental Charges	96,200	106,400	106,400	96,300	96,700
State Grants	11,600	181,500	181,500	186,500	186,500
Federal Grants	10,500	107,100	97,100	185,600	185,600
Charges for Services	69,700	72,000	72,000	72,000	72,000
E911 Surcharge	821,300	800,000	800,000	800,000	800,000
Licenses, Permits and Fees	80,900	111,500	95,300	114,500	119,500
Fines and Forfeitures	254,900	171,000	146,500	171,000	171,000
Donations and Contributions	8,000	10,000	10,000	10,000	10,000
Other Revenue	28,500	82,600	77,100	77,500	82,100
Contracted Services	760,500	825,300	782,600	851,700	849,300
Investment and Interest Income	600	1,000	1,000	1,000	1,000
Support from:					
Pandemic Response Fund	7,675,800	-	-	-	-
Marine Passenger Fees	740,700	842,300	842,300	1,289,600	1,289,600
Roaded Service Area	5,803,200	15,134,500	14,409,400	14,823,500	15,010,200
Total Funding Sources	\$ 16,362,400	18,445,200	17,621,200	18,679,200	18,873,500
STAFFING	97.84	97.84	97.84	97.84	97.84

FUND BALANCE

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

BUDGET HIGHLIGHT

The Police FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$234,000 (1.3%). The FY24 Approved Budget shows an increase of \$194,300 (1.0%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

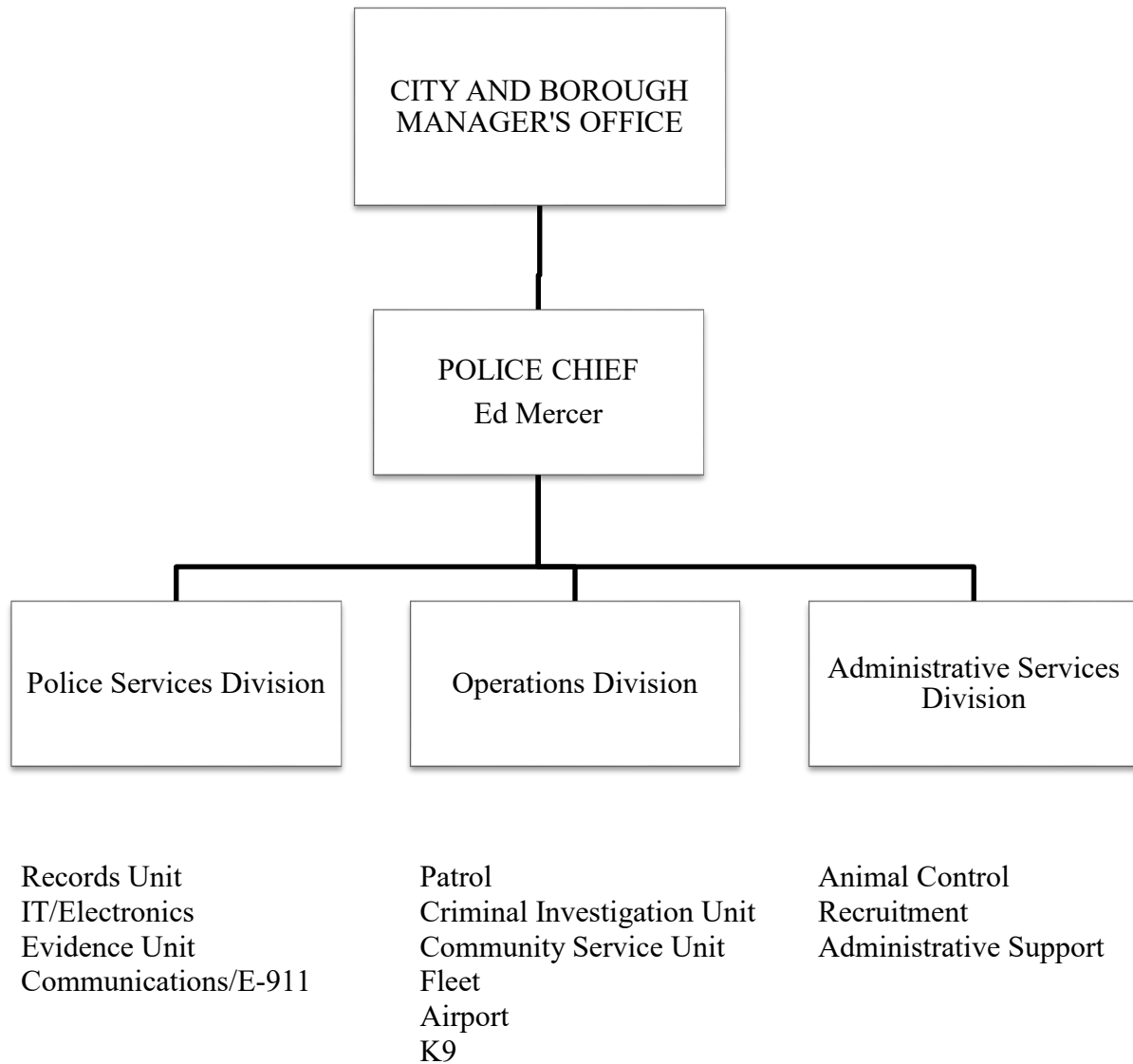
- Personnel services increased \$19,600 (0.1%) due to longevity wage increases offset by vacancies being filled at a lower step and range.
- Commodities and services increased \$218,200 (7.7%) primarily due to increased insurance premiums and contributions to the fleet and equipment reserve.

FY24 Approved Budget

- Personnel services increased \$106,500 (0.7%) due to longevity wage increases.
- Commodities and services increased \$87,800 (2.9%) due to increased contributions to the fleet and equipment reserve.

POLICE

FUNCTIONAL ORGANIZATION CHART



NOTES

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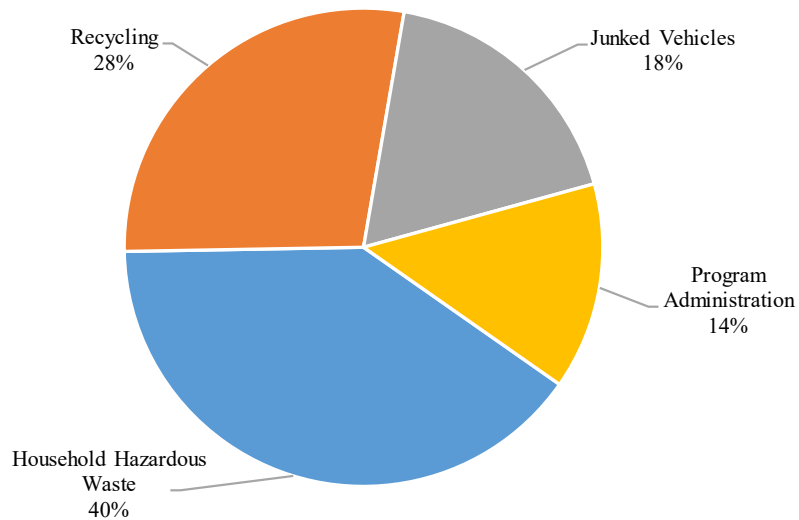
RECYCLEWORKS

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.

FY23 ADOPTED BUDGET **\$ 2,184,000**

RECYCLEWORKS CORE SERVICES



RECYCLEWORKS

COMPARATIVES

	FY21 Actuals	FY22		FY23 Adopted Budget	FY24 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 164,000	174,900	137,600	156,500	158,000
Commodities and Services	1,576,200	1,745,200	1,664,600	2,027,500	2,104,500
Total Expenditures	1,740,200	1,920,100	1,802,200	2,184,000	2,262,500
FUNDING SOURCES					
Interdepartmental Charges	-	24,400	-	-	-
Investment and Interest Income	800	-	-	-	-
Charges for Services	72,700	-	-	-	-
Support from:					
Sales Tax	400,000	200,000	200,000	-	-
General Fund	1,266,700	1,695,700	1,602,200	2,184,000	2,262,500
Total Funding Sources	\$ 1,740,200	1,920,100	1,802,200	2,184,000	2,262,500
STAFFING	1.30	1.30	1.30	1.20	1.20

FUND BALANCE

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

BUDGET HIGHLIGHT

The RecycleWorks FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$263,900 (13.7%). The FY24 Approved Budget shows an increase of \$78,500 (3.6%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

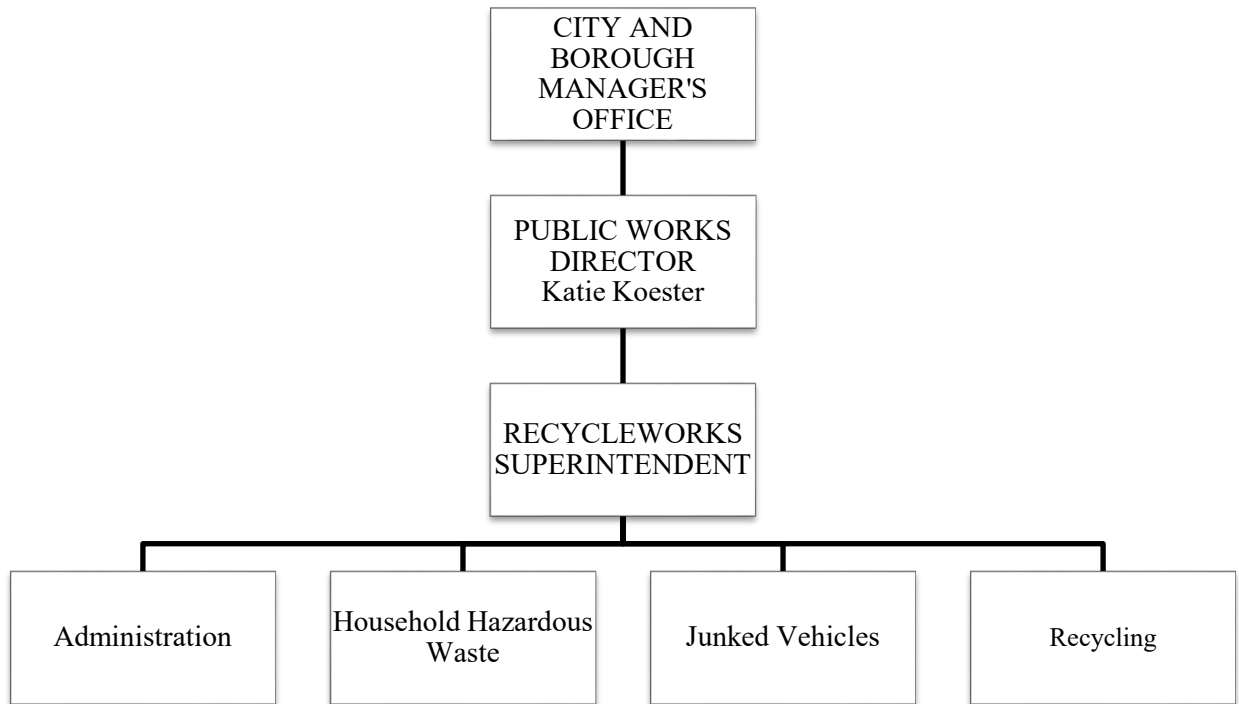
- Personnel services decreased \$18,400 (10.5%) due to reallocation of administrative functions.
- Commodities and services increased \$282,300 (16.2%) due to increased contractual services for the Household Hazardous Waste and Junked Vehicles programs.

FY24 Approved Budget

- Commodities and services increased \$77,000 (3.8%) due to increased contractual services for the Household Hazardous Waste and Junked Vehicles programs.

RECYCLEWORKS

FUNCTIONAL ORGANIZATION CHART



NOTES

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STREETS

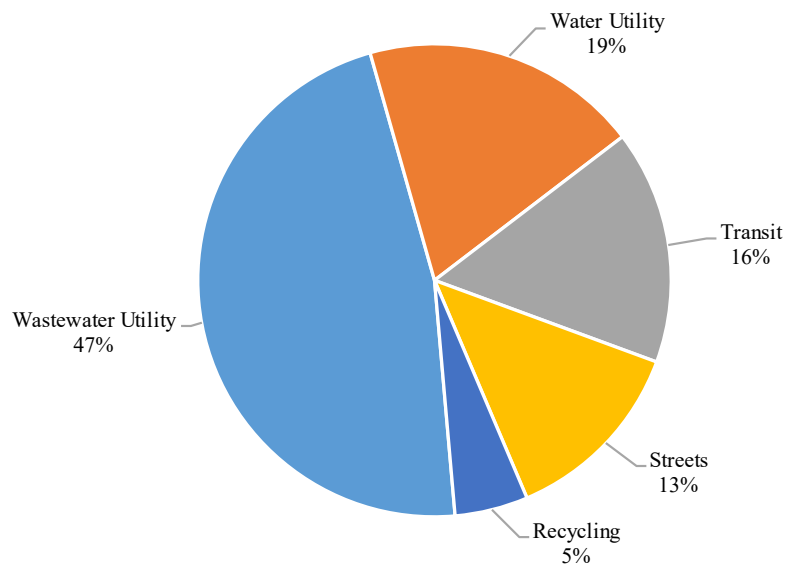
MISSION STATEMENT

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.

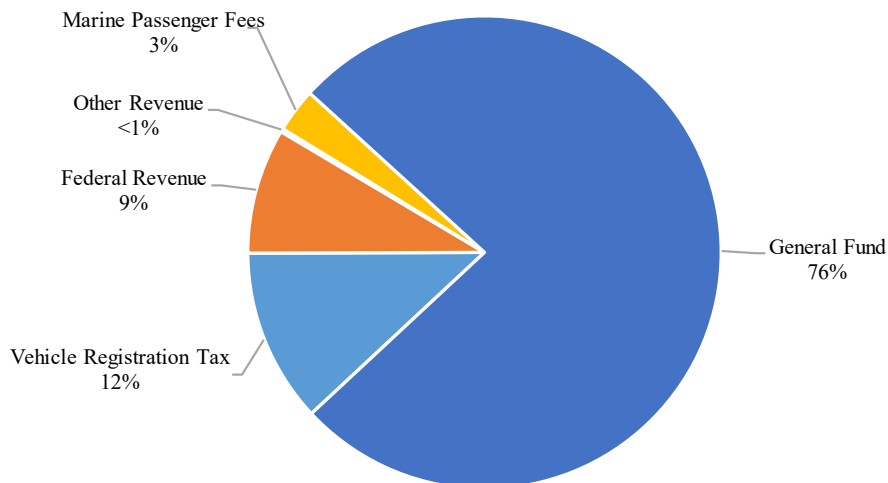
FY23 ADOPTED BUDGET

\$ 6,408,300

PUBLIC WORKS DEPARTMENT CORE SERVICES



STREETS FUNDING SOURCES



STREETS

COMPARATIVES

	FY21 Actuals	FY22		FY23 Adopted Budget	FY24 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 2,448,500	2,655,300	2,333,500	2,911,900	2,961,600
Commodities and Services	2,986,400	3,283,800	3,503,400	3,496,400	3,516,400
Total Expenditures	5,434,900	5,939,100	5,836,900	6,408,300	6,478,000
FUNDING SOURCES					
Interdepartmental Charges	17,100	15,000	17,100	15,000	15,000
Vehicle Registration Tax	603,700	762,000	577,000	762,000	762,000
Secure Rural Schools/Roads	393,800	550,000	550,000	550,000	550,000
Support from:					
Marine Passenger Fees	208,300	215,000	215,000	192,900	192,900
Roaded Service Area	4,212,000	4,397,100	4,477,800	4,888,400	4,958,100
Total Funding Sources	\$ 5,434,900	5,939,100	5,836,900	6,408,300	6,478,000
STAFFING	21.91	21.89	21.89	25.23	25.23

FUND BALANCE

The Streets Division 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 FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$469,200 (7.9%). The FY24 Approved Budget shows an increase of \$69,700 (1.1%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

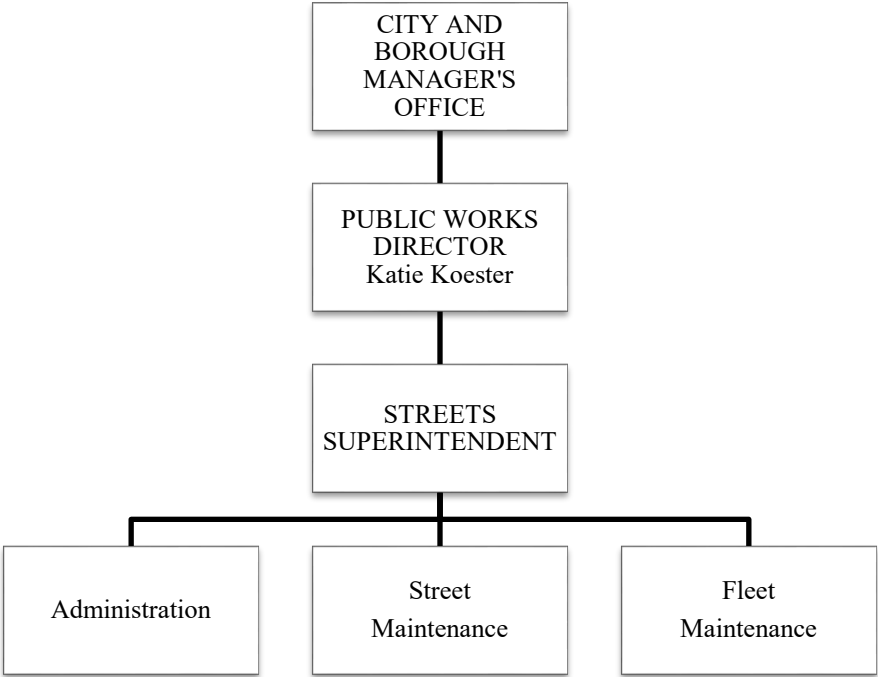
- Personnel services increased \$256,600 (9.7%) due to the addition of 2.92 FTEs for equipment operator and laborer positions, and longevity wage increases.
- Commodities and services increased \$212,600 (6.5%) primarily due to increased cost of snow-melt chemicals and an increase to fleet maintenance rates.

FY24 Approved Budget

- Personnel services increased \$49,700 (1.7%) primarily due to longevity wage increases.
- Commodities and services increased \$20,000 (0.6%) due to increased electricity costs from the transition to metered streetlights.

STREETS

FUNCTIONAL ORGANIZATION CHART



Divisional Oversight

Define and Set Policy

Administer Finances

NOTES

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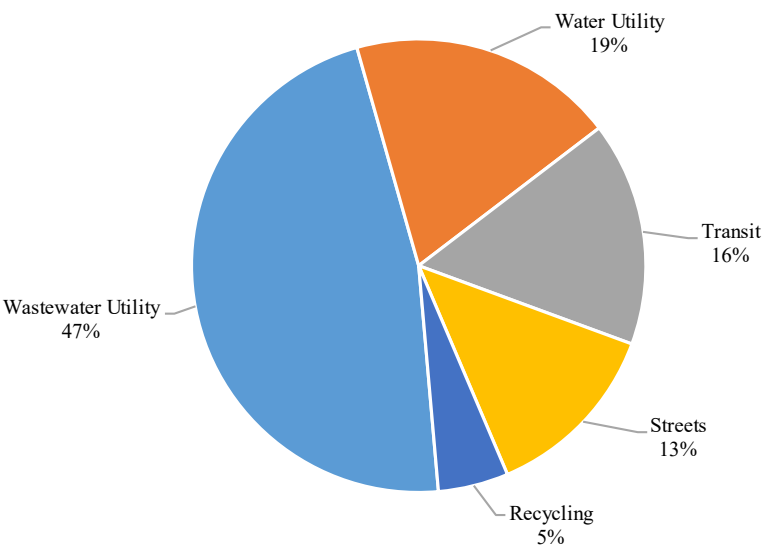
TRANSIT

MISSION STATEMENT

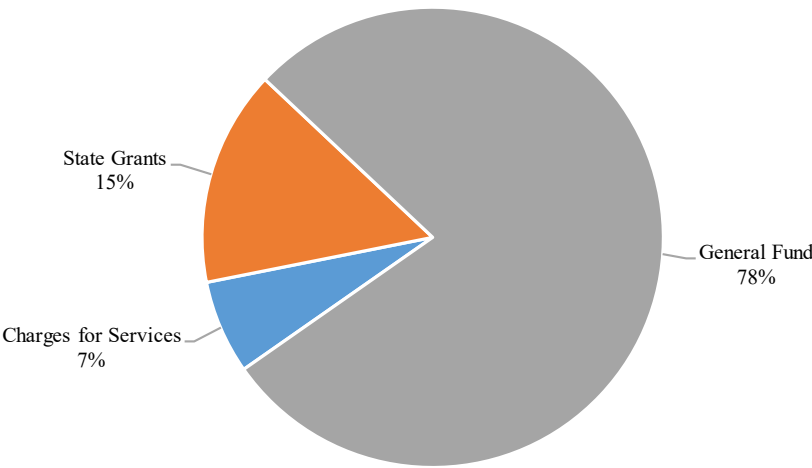
Capital Transit is a service program of the Public Works Department. The Public Works Department’s mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY23 ADOPTED BUDGET **\$ 7,337,500**

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR TRANSIT



See the Glossary for definitions of terms.

TRANSIT

COMPARATIVES

	FY21 Actuals	FY22		FY23 Adopted Budget	FY24 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 4,360,200	4,575,500	3,885,100	4,521,500	4,568,700
Commodities and Services	2,305,200	2,558,300	2,548,000	2,816,000	2,893,000
Total Expenditures	6,665,400	7,133,800	6,433,100	7,337,500	7,461,700
FUNDING SOURCES					
Charges for Services	166,200	483,400	414,100	483,300	483,300
Donations and Contributions	1,300	-	3,400	-	-
State Grants	3,010,500	1,114,400	2,111,500	1,113,600	1,113,600
Support from:					
Roaded Service Area	3,487,400	5,536,000	3,904,100	5,740,600	5,864,800
Total Funding Sources	\$ 6,665,400	7,133,800	6,433,100	7,337,500	7,461,700
STAFFING	39.98	39.98	39.98	39.68	39.68

FUND BALANCE

The Transit Division 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 Transit FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$203,700 (2.9%). The FY24 Approved Budget shows an increase of \$124,200 (1.7%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

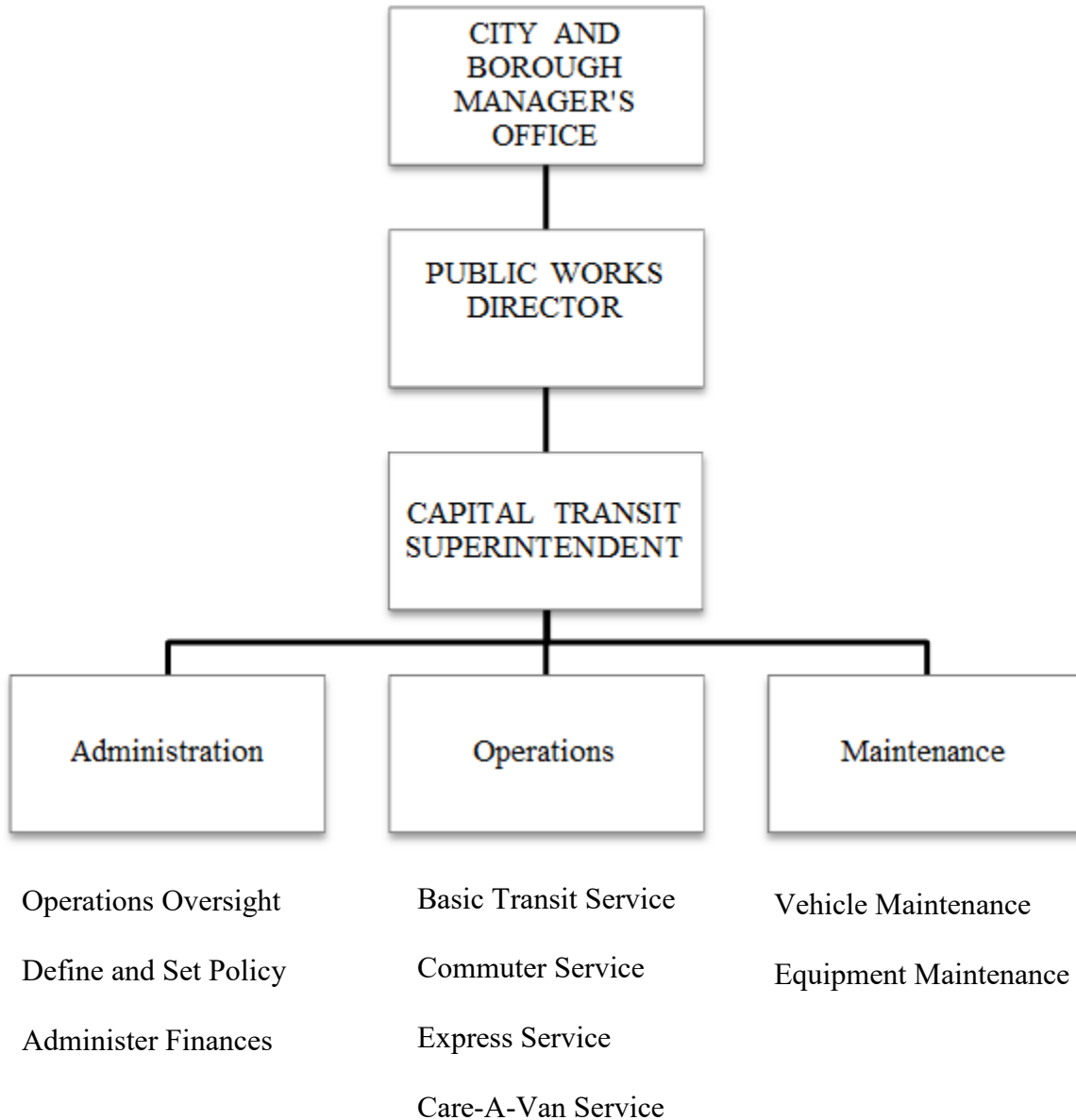
- Personnel services decreased \$54,000 (1.2%) due to the elimination of the vehicle maintenance supervisor position, offset by the vacant transit superintendent position being filled as a full time position instead of half-time.
- Commodities and services increased \$257,700 (10.1%) primarily due to increased fuel prices, vehicle part prices, and an increase to contractual services.

FY24 Approved Budget

- Personnel services increased \$47,200 (1.0%) primarily due to longevity wage increases.
- Commodities and services increased \$77,000 (2.7%) due to anticipated increases to the paratransit services contract.

TRANSIT

FUNCTIONAL ORGANIZATION CHART



NOTES

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ENTERPRISE FUNDS

COMPARATIVES

	FY21 Actuals	FY22		FY23	FY24
		Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES					
Personnel Services	\$ 81,337,600	99,903,000	96,920,500	106,845,200	106,970,000
Commodities and Services	45,871,500	45,288,300	49,712,300	55,075,700	55,490,800
Capital Outlay	9,863,100	5,906,000	5,449,500	6,161,400	2,407,300
Debt Service	4,791,700	6,937,100	7,169,800	8,065,700	8,156,200
Support to:					
Debt Service	602,400	662,600	662,600	660,300	657,000
Capital Projects	23,593,000	33,715,700	33,715,700	12,468,000	11,373,700
Total Expenditures	166,059,300	192,412,700	193,630,400	189,276,300	185,055,000
FUNDING SOURCES					
Interdepartmental Charges	15,100	15,100	15,100	15,100	15,100
Charges for Services	139,655,100	148,420,000	149,186,100	167,146,400	167,851,900
Licenses, Permits, and Fees	336,800	472,000	801,000	805,000	830,000
Rentals and Leases	1,800,700	1,839,200	3,103,400	3,219,100	3,289,100
Sales	4,000	4,000	4,000	4,000	4,000
Fines and Forfeitures	9,200	18,000	15,000	18,000	18,000
Federal Revenue	24,108,200	3,804,000	8,045,700	2,360,100	2,206,200
State Shared Revenue	503,800	300,000	457,000	450,000	450,000
State Revenue	(88,100)	2,586,500	4,030,000	3,619,100	3,619,100
Investment and Interest Income/(Loss)	729,900	2,624,000	(2,944,100)	832,500	832,500
Bond Proceeds	-	20,000,000	20,000,000	-	-
Other Revenue	79,500	9,500	9,500	9,500	9,500
Support from:					
Liquor Tax	175,000	-	-	-	-
Tobacco Excise Tax	518,000	518,000	518,000	518,000	-
Marine Passenger Fees	97,500	448,500	448,500	717,000	717,000
State Marine Passenger Fees	351,000	-	-	-	-
Capital Projects	300	4,000,000	4,000,000	-	-
Total Funding Sources	168,296,000	185,058,800	187,689,200	179,713,800	179,842,400
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	3,946,100	14,161,600	14,161,600	11,439,300	8,718,200
Increase (Decrease) in Reserve	10,215,500	(2,722,300)	(2,722,300)	(2,721,100)	(2,719,600)
End of Period Reserve	\$ 14,161,600	11,439,300	11,439,300	8,718,200	5,998,600
Available Fund Balance					
Beginning of Period	98,229,000	90,250,200	90,250,200	87,031,300	80,189,900
Increase (Decrease) in Fund Balance	(7,978,800)	(4,631,600)	(3,218,900)	(6,841,400)	(2,493,000)
End of Period Available Fund Balance	\$ 90,250,200	85,618,600	87,031,300	80,189,900	77,696,900
STAFFING	624.28	684.27	645.27	739.56	739.56

AIRPORT

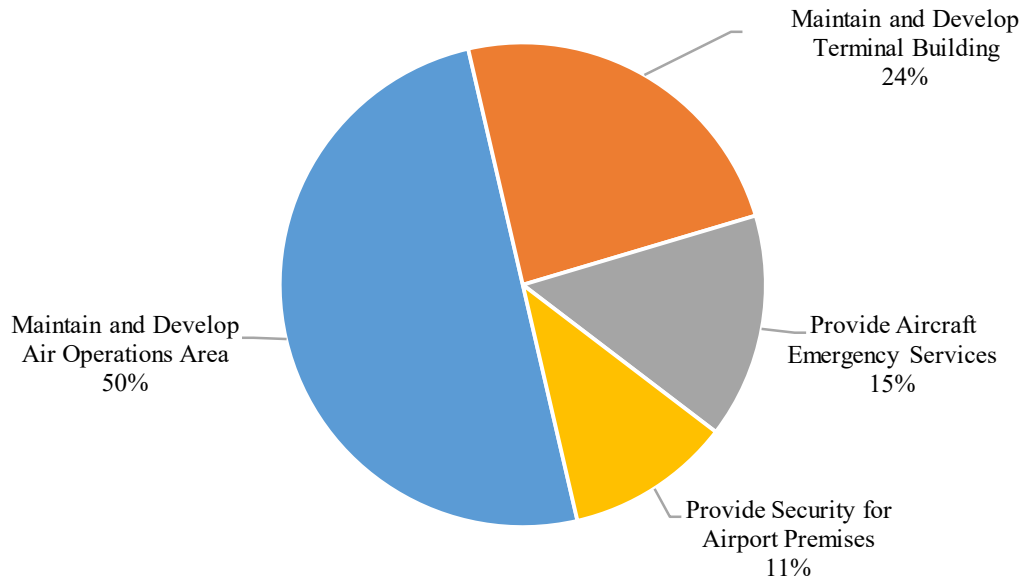
MISSION STATEMENT

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

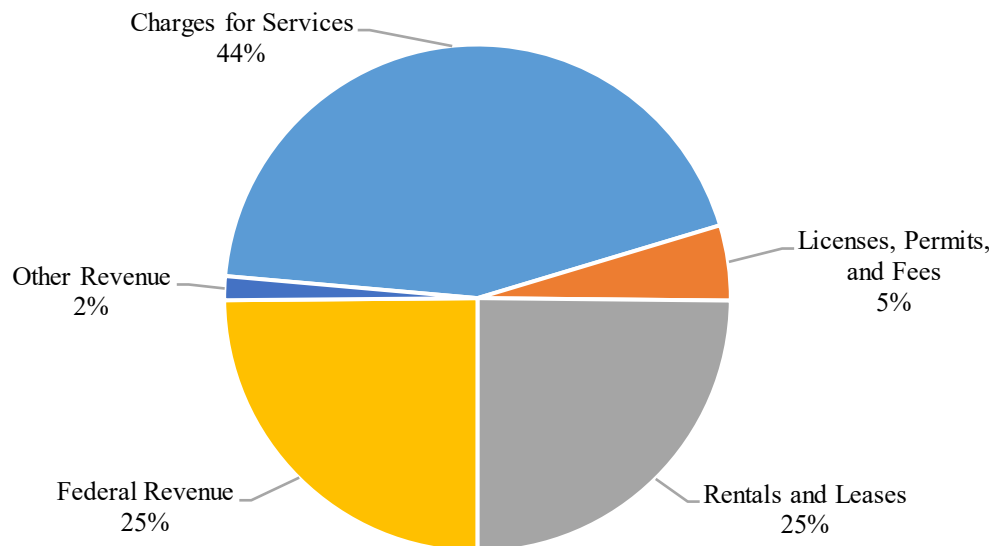
FY23 ADOPTED BUDGET

\$ 12,213,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 2,892,100	2,988,200	2,837,700	3,261,400	3,295,600
Commodities and Services	5,095,700	5,065,700	5,360,900	5,570,700	5,623,900
Capital Outlay	27,600	-	433,000	-	-
Debt Service	2,073,500	2,722,300	2,722,300	2,721,100	2,719,600
Support to:					
Debt Service	602,400	662,600	662,600	660,300	657,000
Total Expenditures	10,691,300	11,438,800	12,016,500	12,213,500	12,296,100
FUNDING SOURCES					
Charges for Services	2,892,900	3,368,200	3,633,300	4,173,900	4,326,900
Licenses, Permits, and Fees	336,800	342,000	451,000	455,000	480,000
Sales	4,000	4,000	4,000	4,000	4,000
Fines and Forfeitures	1,800	8,000	5,000	8,000	8,000
Rentals and Leases	945,300	1,039,200	2,243,400	2,359,100	2,419,100
Federal Revenue	16,111,900	3,779,300	3,249,300	2,360,100	2,206,200
State Shared Revenue	112,400	-	50,000	100,000	100,000
Investment and Interest Income/(Loss)	90,900	54,000	(85,100)	22,800	22,800
Other Revenue	79,500	9,500	9,500	9,500	9,500
Total Funding Sources	20,575,500	8,604,200	9,560,400	9,492,400	9,576,500
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	1,412,800	11,563,200	11,563,200	8,840,900	6,119,800
Increase (Decrease) in Reserve	10,150,400	(2,722,300)	(2,722,300)	(2,721,100)	(2,719,600)
End of Period Reserve	\$ 11,563,200	8,840,900	8,840,900	6,119,800	3,400,200
Available Fund Balance					
Beginning of Period	3,699,800	3,433,600	3,433,600	3,699,800	3,699,800
Increase (Decrease) in Fund Balance	(266,200)	(112,300)	266,200	-	-
End of Period Available Fund Balance	\$ 3,433,600	3,321,300	3,699,800	3,699,800	3,699,800
STAFFING	36.97	36.97	36.97	35.48	35.48

BUDGET HIGHLIGHT

The Airport FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$774,700 (6.8%). The FY24 Approved Budget shows an increase of \$82,600 (0.7%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

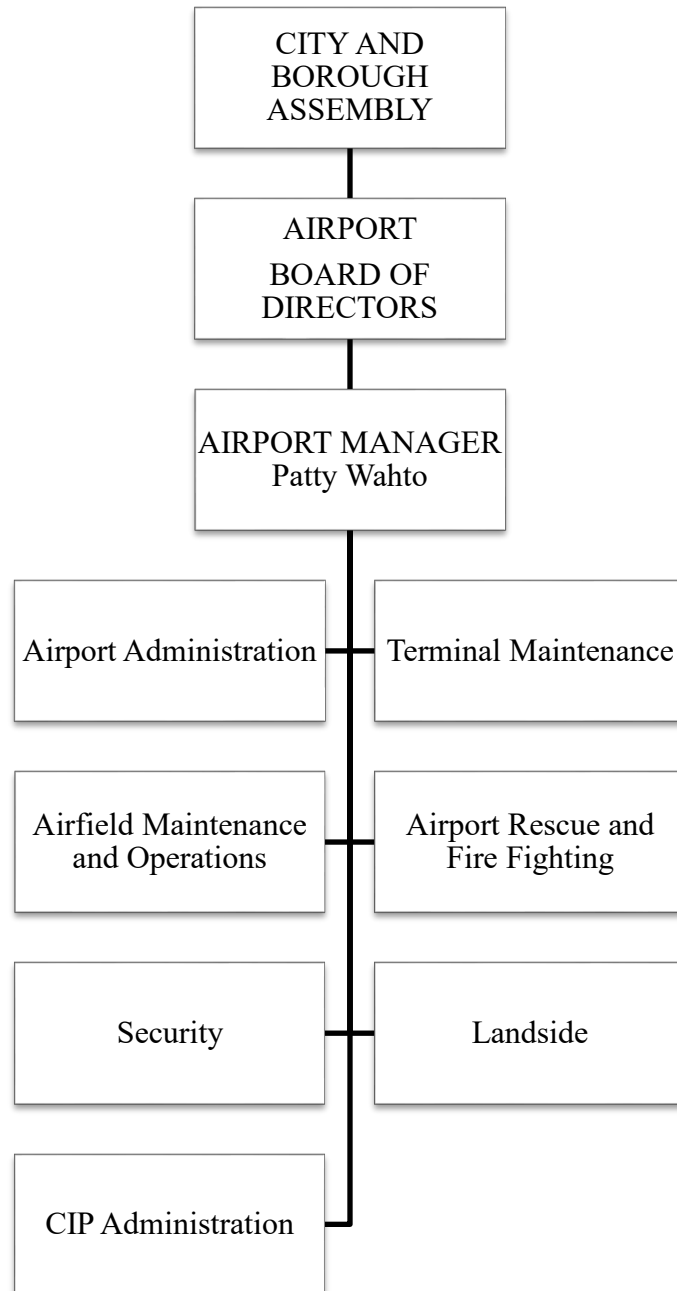
- Personnel services increased \$273,200 (9.1%) primarily due to longevity wage and overtime increases.
- Commodities and services increased \$505,000 (10.0%) due to increased costs for deicer chemicals.

FY24 Approved Budget

- Commodities and services increased \$53,200 (1.0%) due to an anticipated increase in contractual services.

AIRPORT

FUNCTIONAL ORGANIZATION CHART



NOTES

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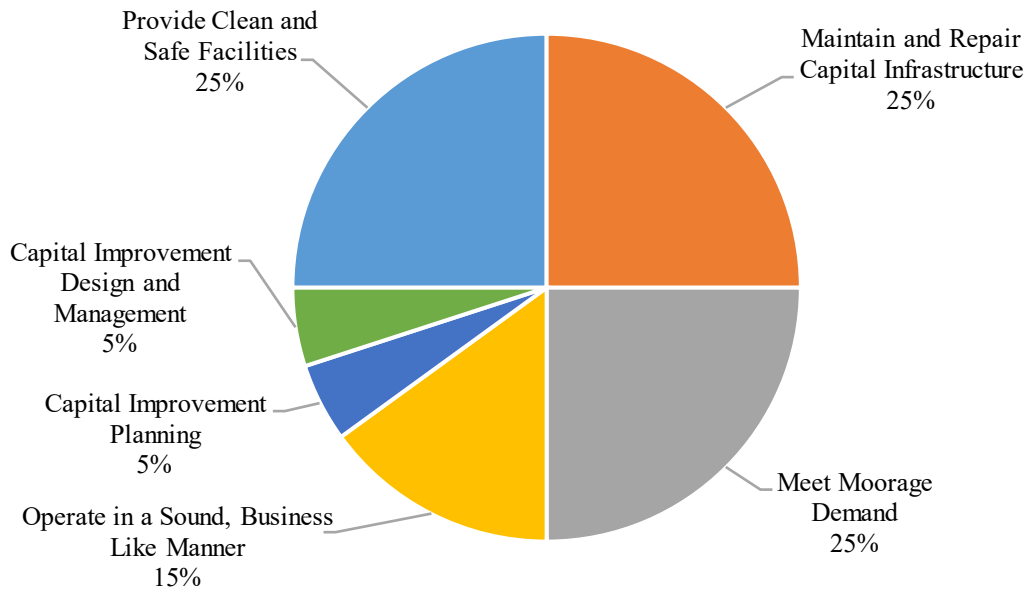
DOCKS

DOCKS MISSION STATEMENT

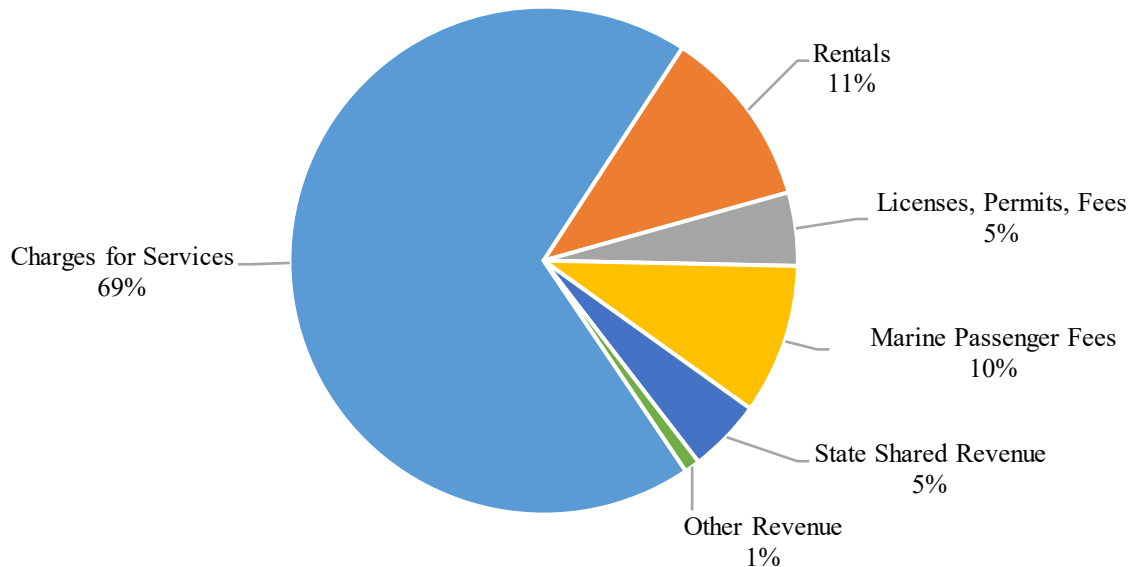
The CBJ Docks and Harbors Board develop and provide services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY23 ADOPTED BUDGET FOR DOCKS \$ 2,282,500

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES					
Personnel Services	\$ 665,800	700,000	854,600	1,300,500	1,313,000
Commodities and Services	632,000	700,000	742,200	982,000	976,800
Capital Outlay	-	1,000	6,000	-	-
Total Expenditures	1,297,800	1,401,000	1,602,800	2,282,500	2,289,800
FUNDING SOURCES					
Interdepartmental Charges	15,100	15,100	15,100	15,100	15,100
Charges for Services	49,500	330,000	1,090,000	1,730,000	1,760,000
Investment and Interest Income/(Loss)	12,900	70,000	(112,200)	21,300	21,300
Support from:					
Marine Passenger Fees	97,500	448,500	448,500	717,000	717,000
State Marine Passenger Fees	351,000	-	-	-	-
Total Funding Sources	526,000	863,600	1,441,400	2,483,400	2,513,400
FUND BALANCE					
Beginning of Period	2,589,800	1,818,000	1,818,000	1,656,600	1,857,500
Increase (Decrease) in Fund Balance	(771,800)	(537,400)	(161,400)	200,900	223,600
End of Period Fund Balance	\$ 1,818,000	1,280,600	1,656,600	1,857,500	2,081,100
STAFFING	13.74	13.74	13.74	19.20	19.20

BUDGET HIGHLIGHT

The Docks FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$881,500 (62.9%). The FY24 Approved Budget changes immaterially from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

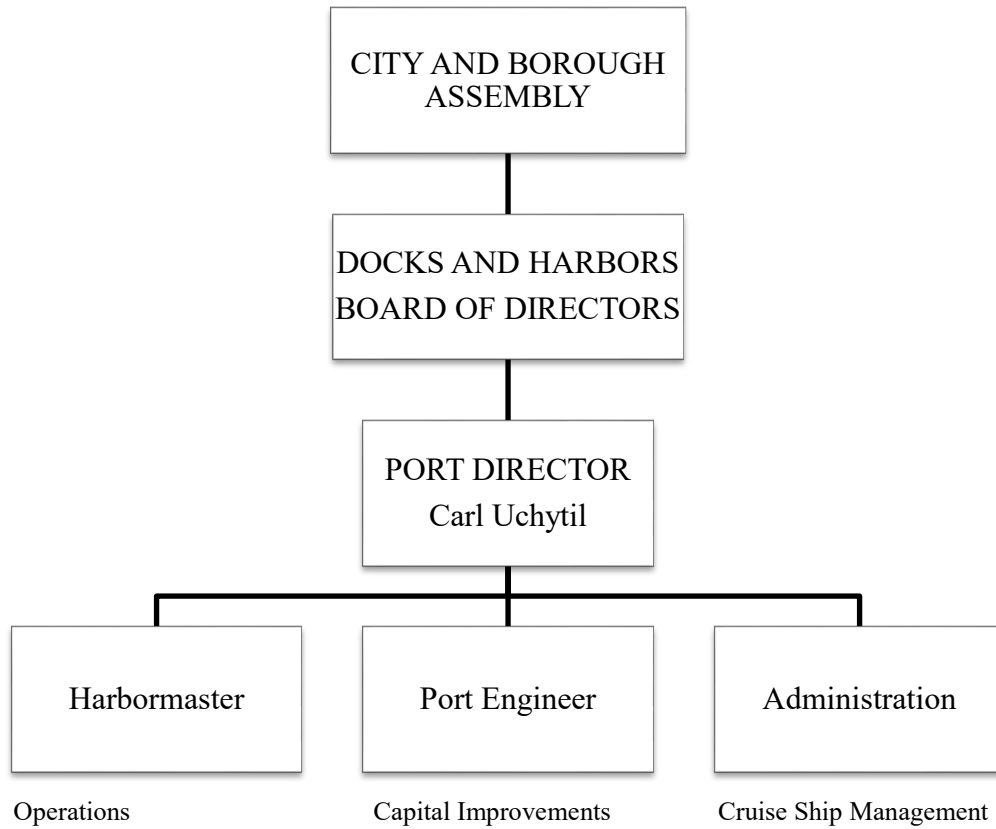
- Personnel services increased \$600,500 (85.8%) due to seasonal positions being funded again with the return of summer cruise tourism, and the addition of 4.62 harbor technician FTEs to meet new United States Coast Guard port security requirements.
- Commodities and services increased \$282,000 (40.3%) primarily due to increased insurance premiums and use of water services for cruise ships.

FY24 Approved Budget

- The FY24 Approved Budget changes immaterially from the FY23 Adopted Budget.

DOCKS

FUNCTIONAL ORGANIZATION CHART



NOTES

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HARBORS

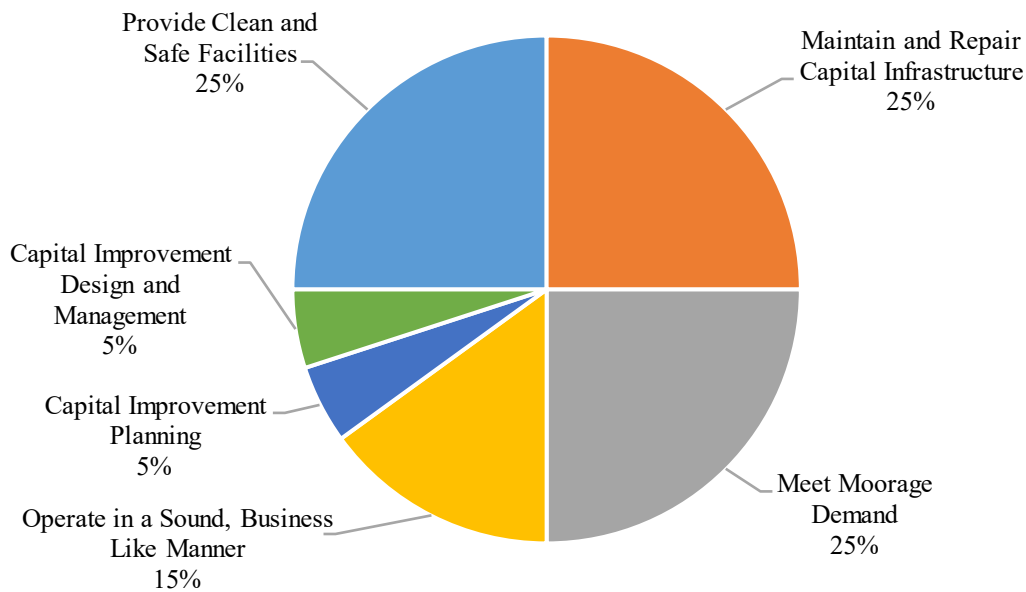
HARBORS MISSION STATEMENT

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

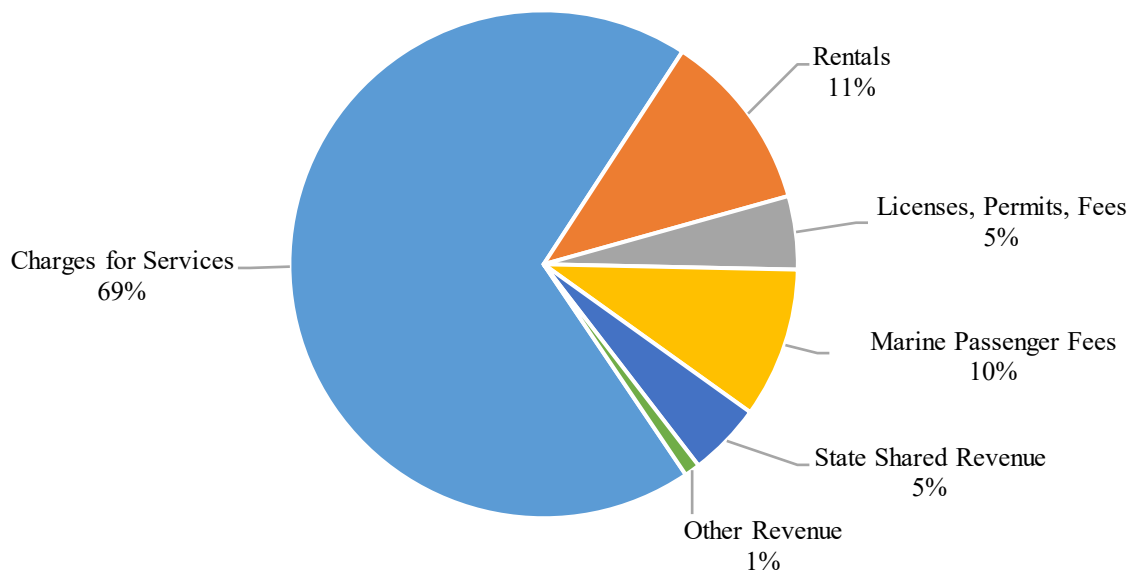
FY23 ADOPTED BUDGET FOR HARBORS

\$ 4,699,800

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

	FY21 Actuals	FY22		FY23 Adopted Budget	FY24 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 1,572,300	1,875,000	1,777,100	1,905,700	1,909,200
Commodities and Services	1,432,100	1,681,500	1,682,100	2,053,200	2,061,900
Debt Service	656,700	737,600	737,600	740,900	741,700
Total Expenditures	3,661,100	4,294,100	4,196,800	4,699,800	4,712,800
FUNDING SOURCES					
Charges for Services	2,791,900	3,000,000	2,825,000	3,415,000	3,425,000
Licenses, Permits, and Fees	-	130,000	350,000	350,000	350,000
Rentals and Leases	855,400	800,000	860,000	860,000	870,000
State Shared Revenue	391,400	300,000	407,000	350,000	350,000
Federal Revenue	-	24,700	-	-	-
Fines and Forfeitures	7,400	10,000	10,000	10,000	10,000
Investment and Interest Income/(Loss)	30,300	52,500	(84,200)	27,600	27,600
Support from:					
Capital Projects	300	-	-	-	-
Total Funding Sources	4,076,700	4,317,200	4,367,800	5,012,600	5,032,600
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	791,900	791,900	791,900	791,900	791,900
Increase (Decrease) in Reserve	-	-	-	-	-
End of Period Reserve	\$ 791,900	791,900	791,900	791,900	791,900
Available Fund Balance					
Beginning of Period	226,900	642,500	642,500	813,500	1,126,300
Increase (Decrease) in Fund Balance	415,600	23,100	171,000	312,800	319,800
End of Period Available	\$ 642,500	665,600	813,500	1,126,300	1,446,100
STAFFING	16.33	16.33	16.33	16.83	16.83

BUDGET HIGHLIGHT

The Harbors FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$405,700 (9.4%). The FY24 Approved Budget changes immaterially from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

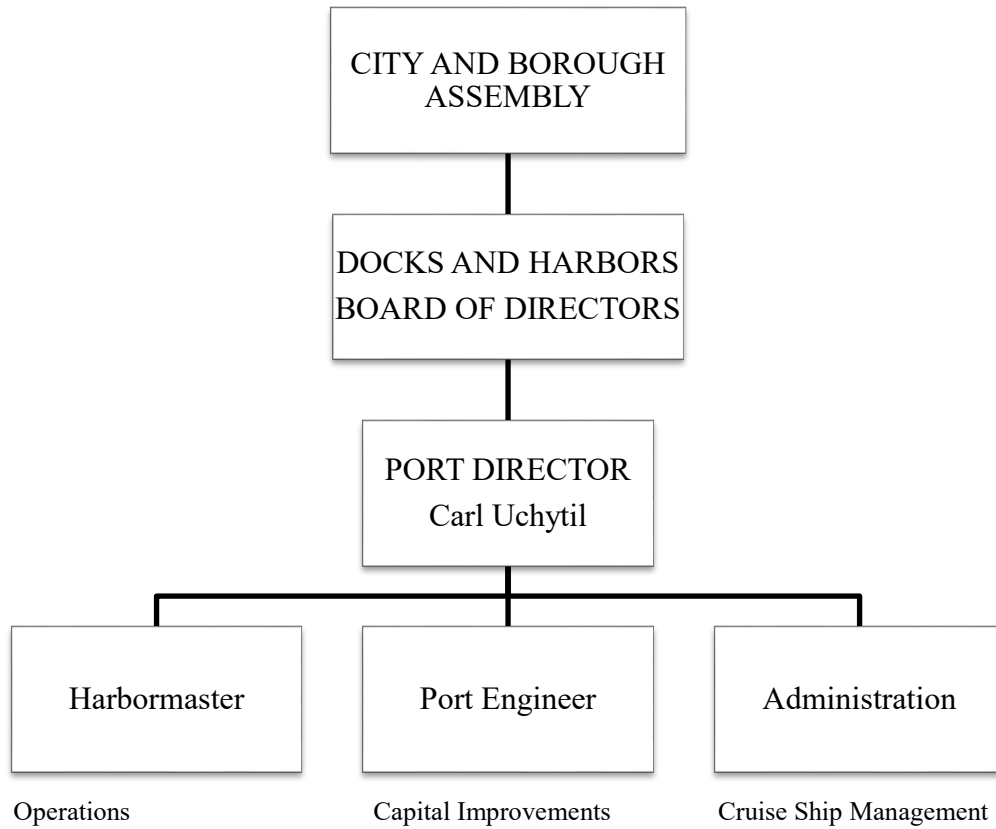
- Commodities and services increased \$371,700 (22.1%) primarily due to increased insurance premiums and lease costs for a boatyard.

FY24 Approved Budget

- The FY24 Approved Budget changes immaterially from the FY23 Adopted Budget.

HARBORS

FUNCTIONAL ORGANIZATION CHART



NOTES

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BARTLETT REGIONAL HOSPITAL

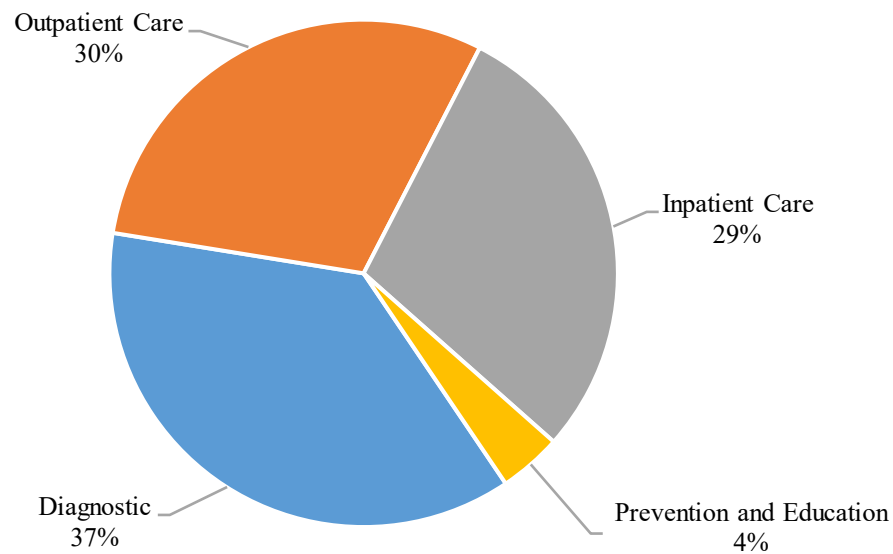
MISSION STATEMENT

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

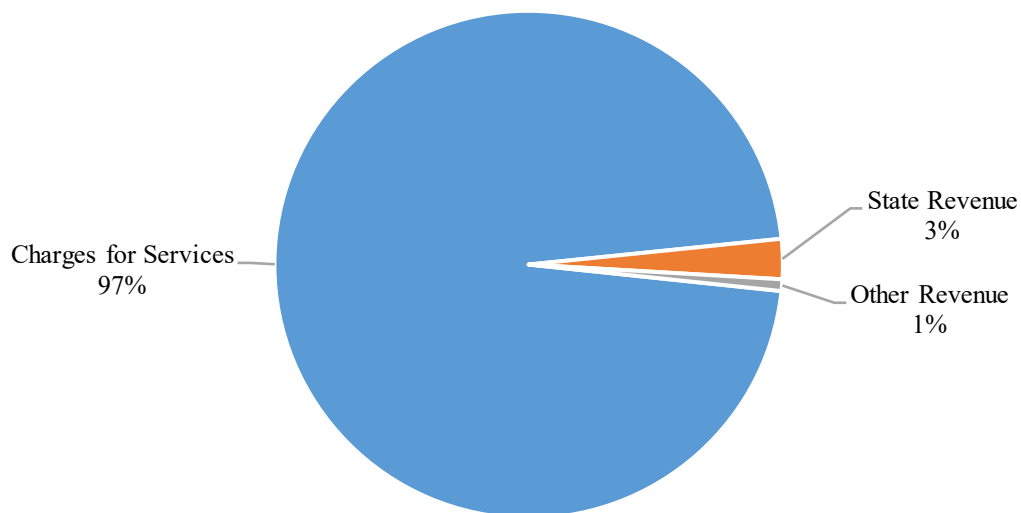
FY23 ADOPTED BUDGET

\$ 143,598,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

BARTLETT REGIONAL HOSPITAL

COMPARATIVES

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 71,501,800	87,815,100	87,208,800	94,008,200	94,008,200
Commodities and Services	33,370,600	31,109,800	35,012,500	37,923,300	37,965,700
Capital Outlay	9,813,200	5,000,000	5,000,000	5,866,400	2,112,300
Debt Service	1,530,300	1,666,700	1,590,600	2,800,900	3,018,500
Support to:					
Capital Projects	13,465,000	25,500,000	25,500,000	3,000,000	7,500,000
Total Expenditures	129,680,900	151,091,600	154,311,900	143,598,800	144,604,700
FUNDING SOURCES					
Charges for Services	114,613,500	122,270,500	120,672,900	137,251,600	137,251,600
State Revenue	(88,100)	2,586,500	4,030,000	3,619,100	3,619,100
Federal Revenue	7,996,300	-	4,796,400	-	-
Investment and Interest Income/(Loss)	422,900	2,000,000	(1,964,100)	531,300	531,300
Bond Proceeds	-	20,000,000	20,000,000	-	-
Support from:					
Capital Projects	-	4,000,000	4,000,000	-	-
Liquor Tax	175,000	-	-	-	-
Tobacco Excise Tax	518,000	518,000	518,000	518,000	-
Total Funding Sources	123,637,600	151,375,000	152,053,200	141,920,000	141,402,000
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	1,741,400	1,806,500	1,806,500	1,806,500	1,806,500
Increase (Decrease) in Reserve	65,100	-	-	-	-
End of Period Reserve	1,806,500	1,806,500	1,806,500	1,806,500	1,806,500
Available Fund Balance					
Beginning of Period	68,344,600	62,236,200	62,236,200	59,977,500	58,298,700
Increase (Decrease) in Fund Balance	(6,108,400)	283,400	(2,258,700)	(1,678,800)	(3,202,700)
End of Period Available Fund Balance	\$ 62,236,200	62,519,600	59,977,500	58,298,700	55,096,000
STAFFING	506.00	566.00	527.00	617.00	617.00

BUDGET HIGHLIGHT

The Hospital FY23 Adopted Budget shows a decrease from the FY22 Amended Budget of \$7,492,800 (5.0%). The FY24 Approved Budget changes immaterially from the FY23 Adopted Budget.

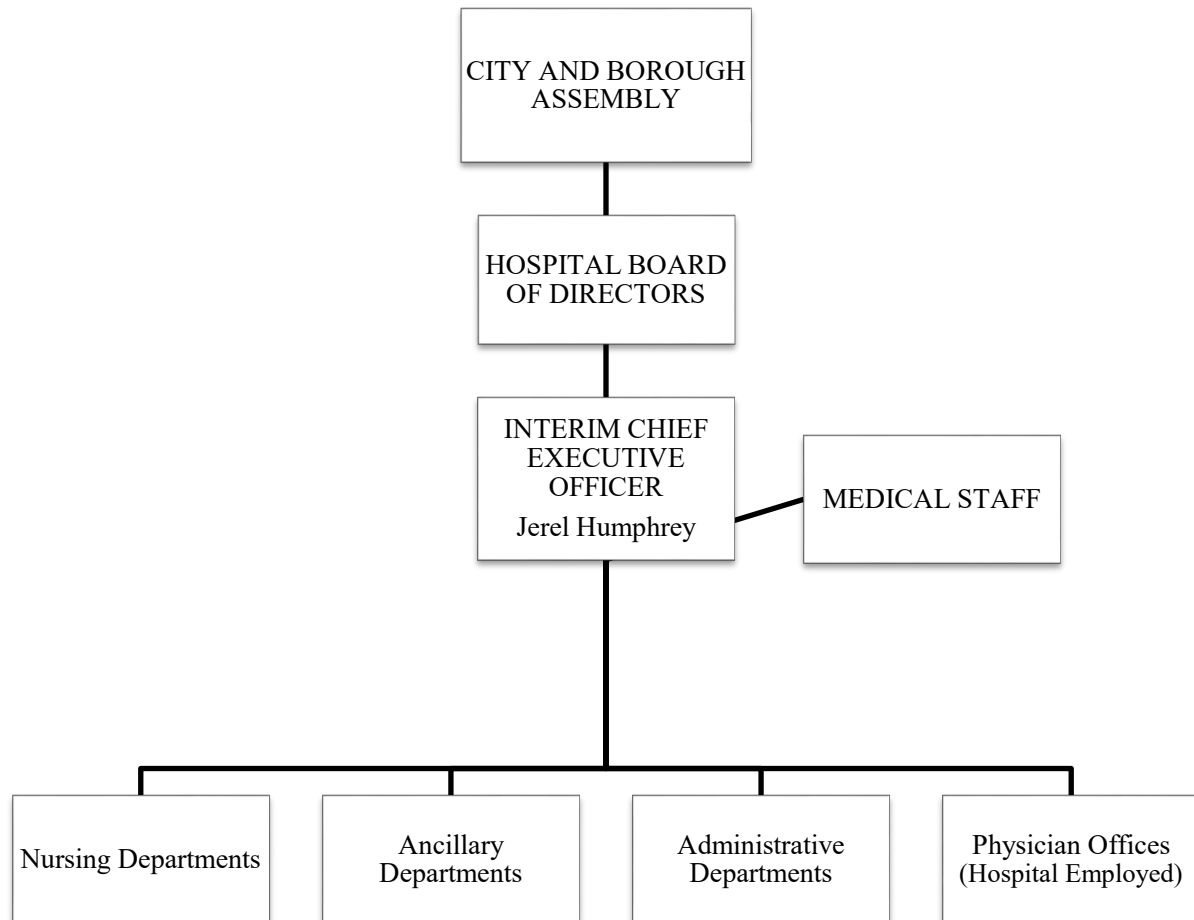
The significant budgetary changes include:

FY23 Adopted Budget

- Personnel services increased \$6,193,100 (7.1%) due primarily to growth in mental and behavioral health services.
- Commodities and services increased \$6,813,500 (21.9%) due to inflation and growth of mental and behavioral health services.
- Support to capital projects decreased \$22,500,000 (88.2%) due to revenue bond proceeds funding multiple capital projects in FY22.

BARTLETT REGIONAL HOSPITAL

FUNCTIONAL ORGANIZATION CHART



NOTES

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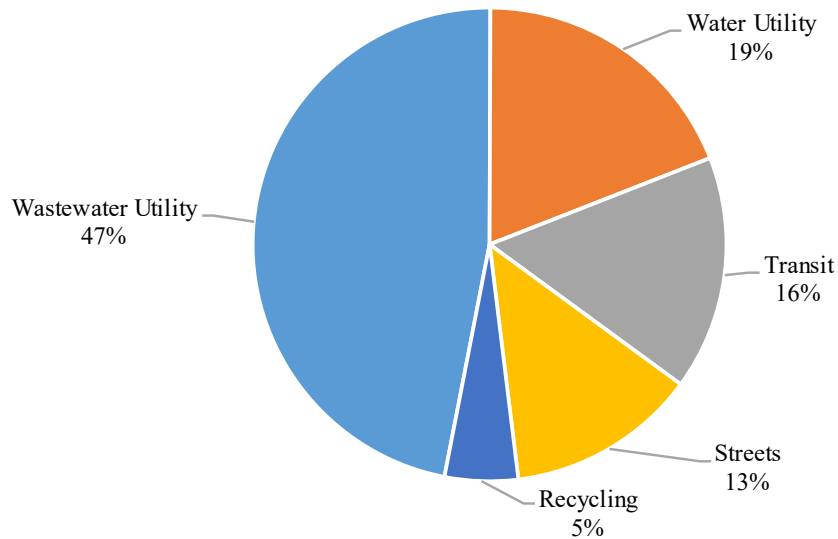
WASTEWATER

MISSION STATEMENT

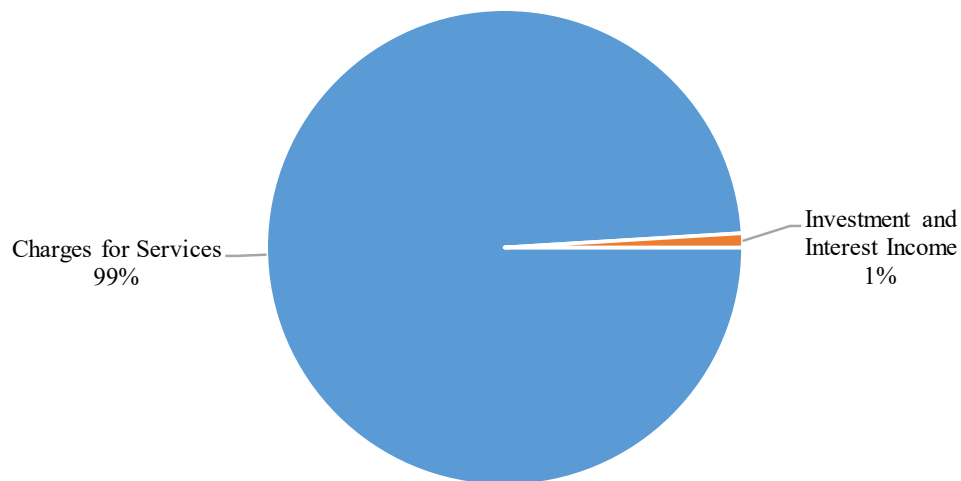
Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY23 ADOPTED BUDGET \$ 19,816,200

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 3,425,100	4,708,400	3,019,800	4,592,900	4,624,500
Commodities and Services	4,005,900	4,958,600	5,425,300	6,769,900	7,067,100
Capital Outlay	22,300	720,000	10,500	110,000	110,000
Debt Service	459,700	1,684,700	1,966,100	1,678,400	1,553,700
Support to:					
Capital Projects	6,215,000	5,459,000	5,459,000	6,665,000	1,000,000
Total Expenditures	14,128,000	17,530,700	15,880,700	19,816,200	14,355,300
FUNDING SOURCES					
Charges for Services	13,458,500	13,488,900	14,702,800	14,409,000	14,764,700
Investment and Interest Income/(Loss)	114,100	267,500	(414,900)	139,500	139,500
Total Funding Sources	13,572,600	13,756,400	14,287,900	14,548,500	14,904,200
FUND BALANCE					
Beginning of Period	14,547,900	13,992,500	13,992,500	12,399,700	7,132,000
Increase (Decrease) in Fund Balance	(555,400)	(3,774,300)	(1,592,800)	(5,267,700)	548,900
End of Period Fund Balance	\$ 13,992,500	10,218,200	12,399,700	7,132,000	7,680,900
STAFFING	37.16	37.15	37.15	37.05	37.05

BUDGET HIGHLIGHT

The Wastewater FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$2,285,500 (13.0%). The FY24 Approved Budget shows a decrease of \$5,460,900 (27.6%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

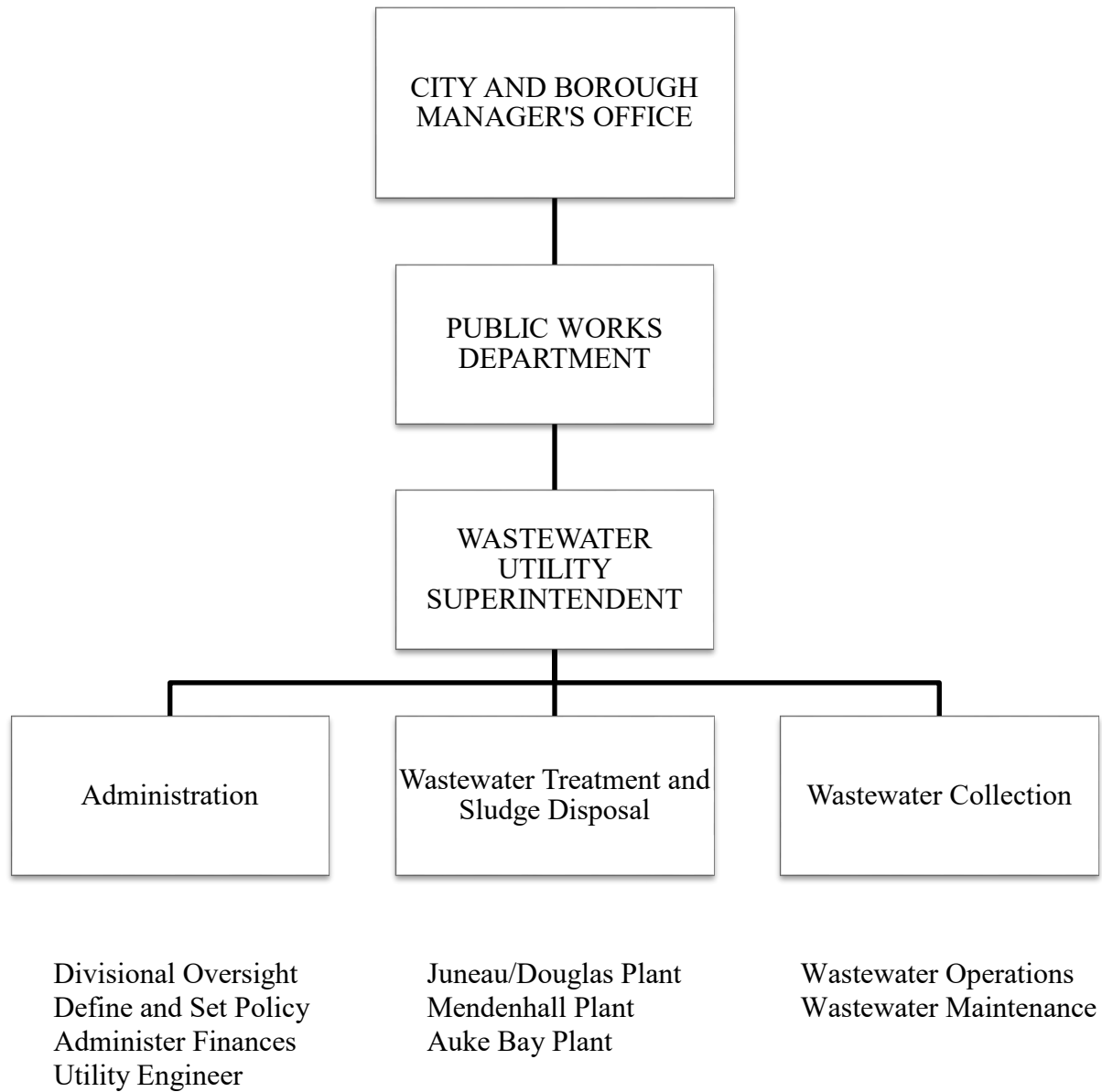
- Commodities and services increased \$1,811,300 (36.5%) primarily due to increased insurance premiums and the cost of transitioning to shipping solid wastes.
- Support to capital projects increased \$1,206,000 (22.1%) based on planned infrastructure maintenance and upgrades.

FY24 Approved Budget

- Support to capital projects decreased \$5,665,000 (85.0%) based on planned infrastructure maintenance and upgrades.

WASTEWATER

FUNCTIONAL ORGANIZATION CHART



NOTES

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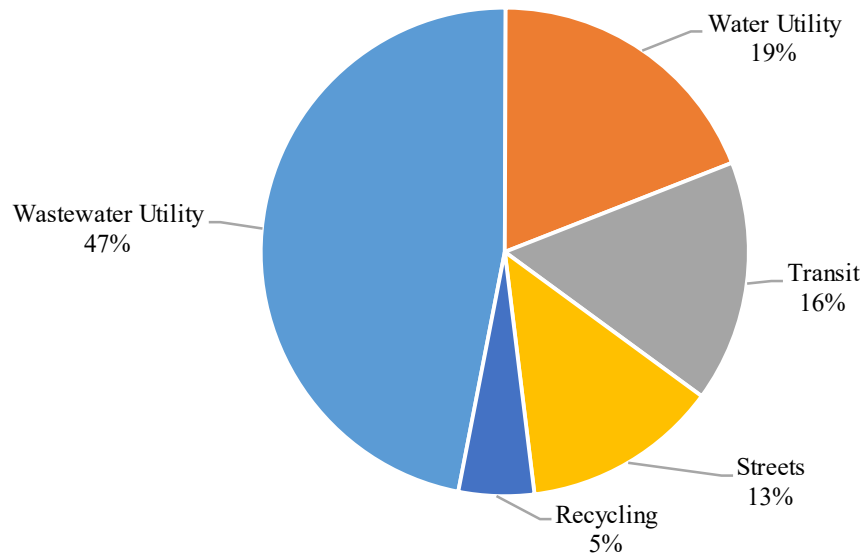
WATER

MISSION STATEMENT

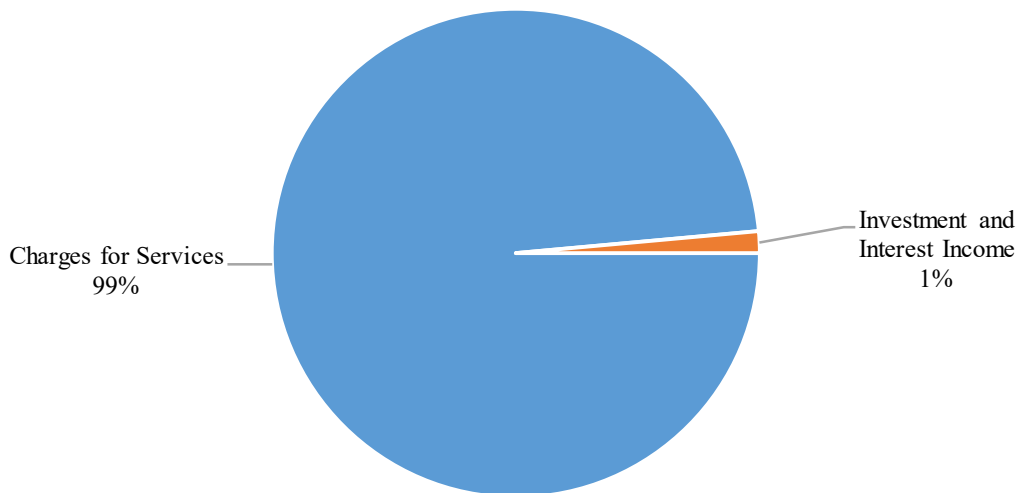
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY23 ADOPTED BUDGET \$ 6,665,500

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

	FY21 Actuals	FY22		FY23 Adopted Budget	FY24 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 1,280,500	1,816,300	1,222,500	1,776,500	1,819,500
Commodities and Services	1,335,200	1,772,700	1,489,300	1,776,600	1,795,400
Capital Outlay	-	185,000	-	185,000	185,000
Debt Service	71,500	125,800	153,200	124,400	122,700
Support to:					
Capital Projects	3,913,000	2,756,700	2,756,700	2,803,000	2,873,700
Total Expenditures	6,600,200	6,656,500	5,621,700	6,665,500	6,796,300
FUNDING SOURCES					
Charges for Services	5,848,800	5,962,400	6,262,100	6,166,900	6,323,700
Investment and Interest Income/(Loss)	58,800	180,000	(283,600)	90,000	90,000
Total Funding Sources	5,907,600	6,142,400	5,978,500	6,256,900	6,413,700
FUND BALANCE					
Beginning of Period	8,820,000	8,127,400	8,127,400	8,484,200	8,075,600
Increase (Decrease) in Fund Balance	(692,600)	(514,100)	356,800	(408,600)	(382,600)
End of Period Fund Balance	\$ 8,127,400	7,613,300	8,484,200	8,075,600	7,693,000
STAFFING	14.08	14.08	14.08	14.00	14.00

BUDGET HIGHLIGHT

The Water FY23 Adopted Budget changes immaterially from the FY22 Amended Budget. The FY24 Approved Budget shows an increase of \$130,800 (2.0%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

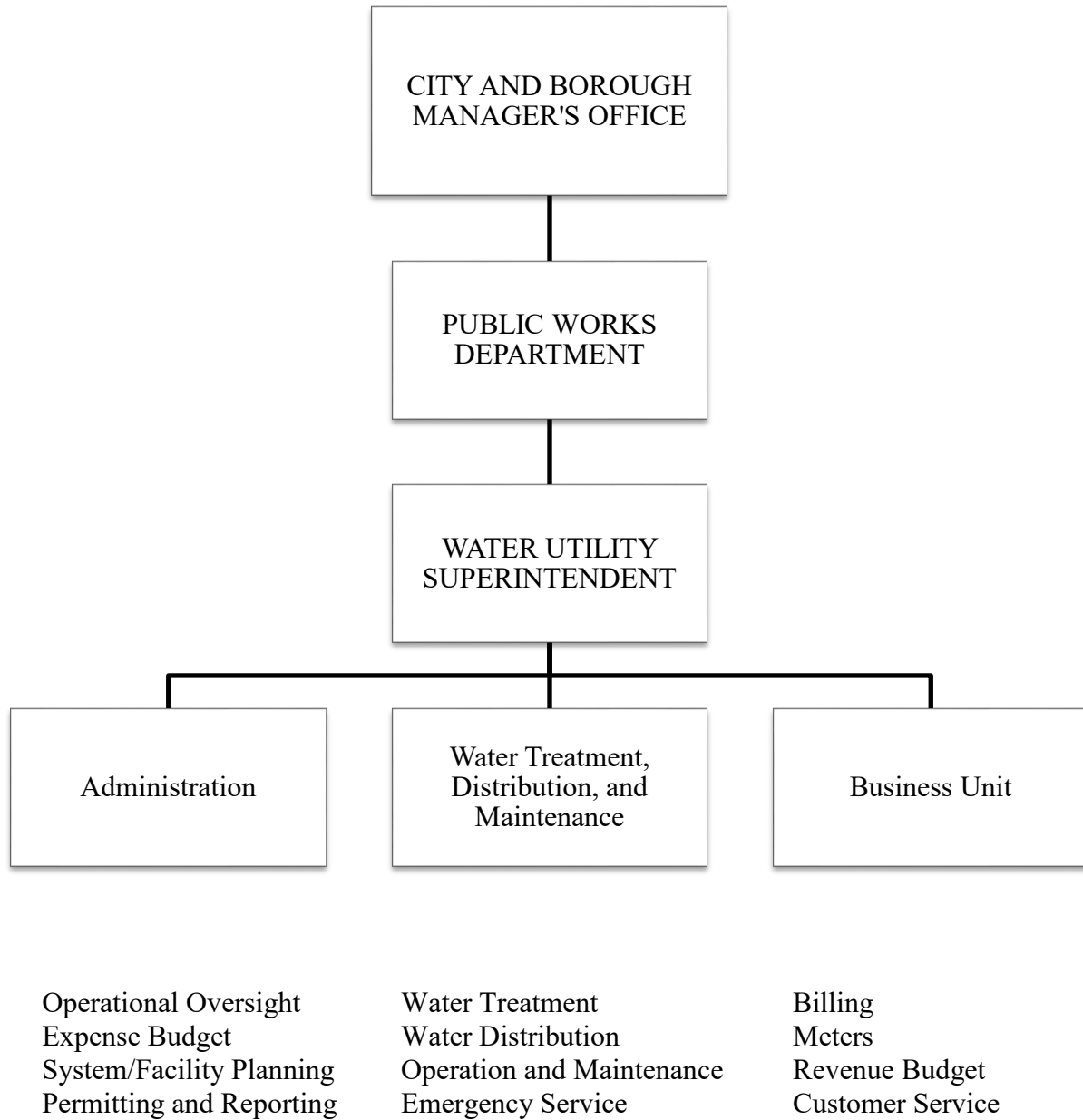
- The FY23 Adopted Budget changes immaterially from the FY22 Amended Budget.

FY24 Approved Budget

- Personnel services increased \$43,000 (2.4%) due to longevity wage increases.
- Support to capital projects increased \$70,700 (2.5%) based on planned infrastructure maintenance and upgrades.

WATER

FUNCTIONAL ORGANIZATION CHART



NOTES

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FLEET MAINTENANCE / FLEET AND EQUIPMENT RESERVE FUND

MISSION STATEMENT

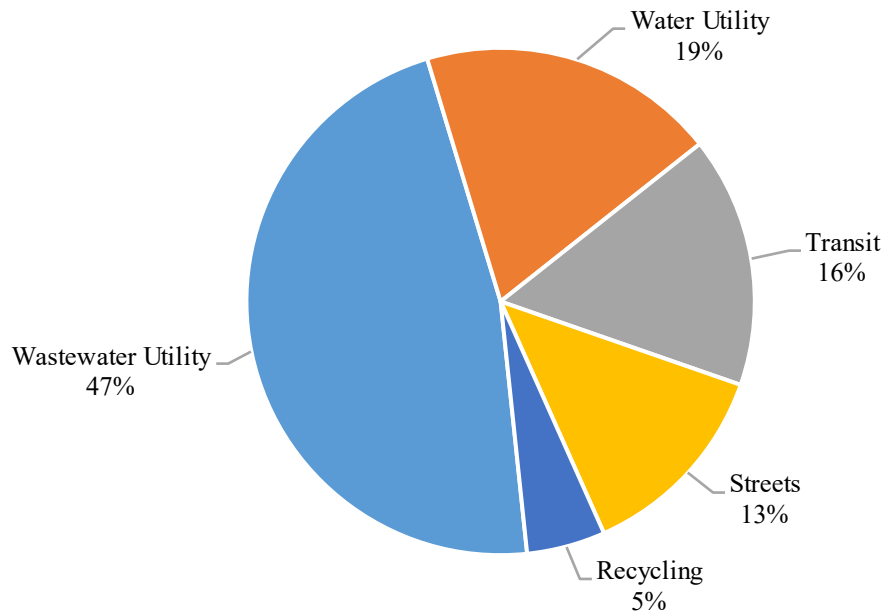
Fleet Maintenance is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

The Fleet and Equipment Reserve Fund is used to manage 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.

FY23 ADOPTED BUDGET – FLEET MAINTENANCE **\$ 2,452,300**

FY23 ADOPTED BUDGET – FLEET AND EQUIPMENT RESERVE **\$ 11,325,900**

CORE SERVICES FOR ALL PUBLIC WORKS DEPARTMENTS



FLEET MAINTENANCE / FLEET AND EQUIPMENT RESERVE FUND

COMPARATIVES

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Fleet Maintenance					
Personnel Services	\$ 792,800	832,000	816,800	831,600	843,100
Commodities and Services	1,218,500	1,540,300	1,521,200	1,620,700	1,601,500
Fleet and Equipment Reserve					
Personnel Services	300	-	-	-	-
Commodities and Services	398,300	224,100	147,500	120,400	217,100
Capital Outlay	3,798,400	12,653,000	5,361,600	11,093,200	3,480,200
Interdepartmental Charges	98,100	97,900	97,900	112,300	112,300
Total Expenditures	6,306,400	15,347,300	7,945,000	13,778,200	6,254,200
FUNDING SOURCES					
Fleet Maintenance					
Intergovernmental User Fees	1,907,500	2,186,800	2,087,000	2,525,700	2,525,700
Fleet and Equipment Reserve					
Department Contributions	3,125,200	3,013,000	3,161,800	3,375,200	3,607,200
Investment and Interest Income/(Loss)	55,700	113,800	(182,400)	102,000	102,000
State Grants	1,350,300	7,315,500	797,100	5,975,600	-
Gain (Loss) on Equipment Sales	175,600	100,000	100,000	100,000	100,000
Total Funding Sources	6,614,300	12,729,100	5,963,500	12,078,500	6,334,900
FUND BALANCE					
Fleet Maintenance					
Beginning of Period	424,600	320,800	320,800	69,800	143,200
Increase (Decrease) in Fund Balance	(103,800)	(185,500)	(251,000)	73,400	81,100
End of Period Fund Balance	\$ 320,800	135,300	69,800	143,200	224,300
Fleet and Equipment Reserve					
Beginning of Period	10,831,500	11,243,200	11,243,200	9,512,700	7,739,600
Increase (Decrease) in Fund Balance	411,700	(2,432,700)	(1,730,500)	(1,773,100)	(400)
End of Period Fund Balance	\$ 11,243,200	8,810,500	9,512,700	7,739,600	7,739,200
Combined End of Period Fund Balance	\$ 11,564,000	8,945,800	9,582,500	7,882,800	7,963,500
STAFFING	6.25	6.23	6.23	6.25	6.25

The Fleet Maintenance Division is an Internal Service Fund.

FLEET MAINTENANCE / FLEET AND EQUIPMENT RESERVE FUND

BUDGET HIGHLIGHT – FLEET MAINTENANCE

The Fleet Maintenance FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$80,000 (3.4%). The FY24 Approved Budget changes immaterially from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

- Commodities and services increased \$80,400 (5.2%) primarily due to the increased cost of fuel.

FY24 Approved Budget

- The FY24 Approved Budget changes immaterially from the FY23 Adopted Budget.

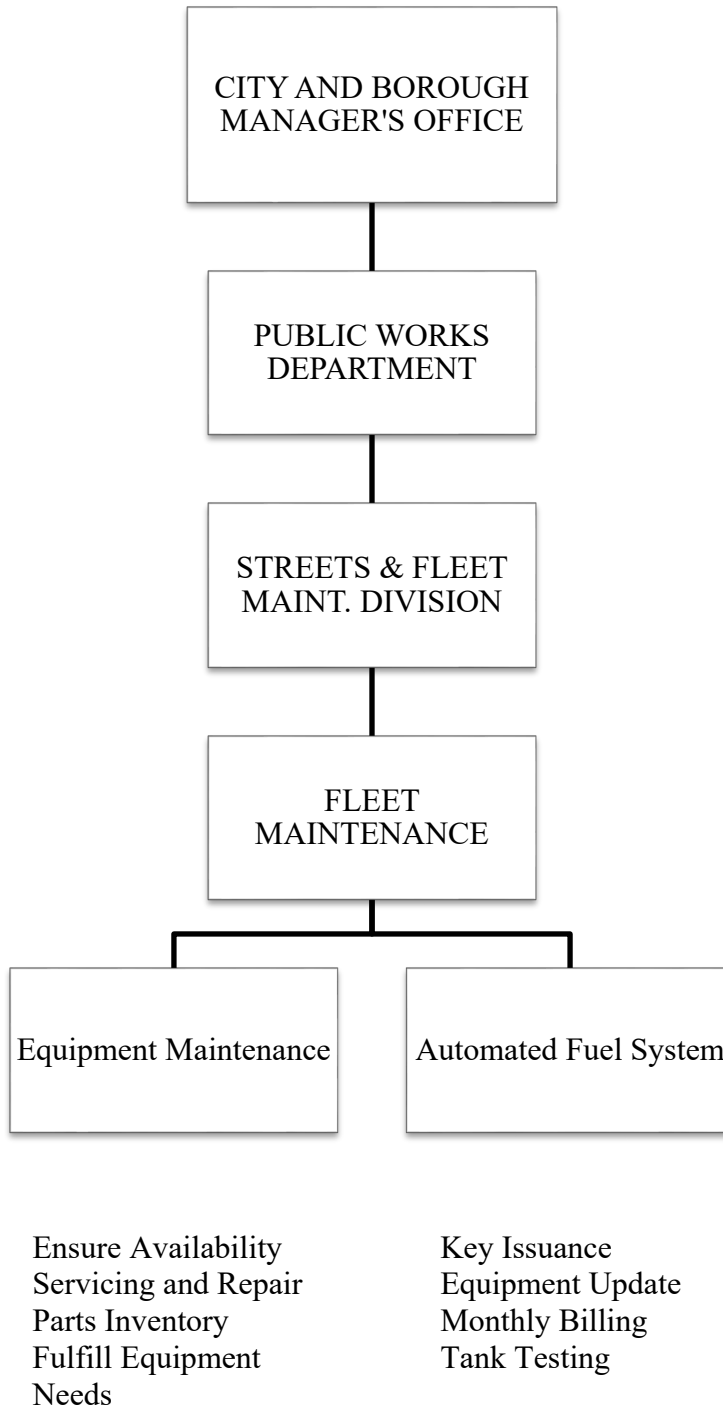
BUDGET HIGHLIGHT – FLEET AND EQUIPMENT RESERVE

The Fleet and Equipment Reserve Fund FY23 Adopted Budget shows a decrease from the FY22 Amended Budget of \$1,649,100 (12.7%) due to reduced planned purchases for equipment and vehicles.

The Fleet and Equipment Reserve 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.

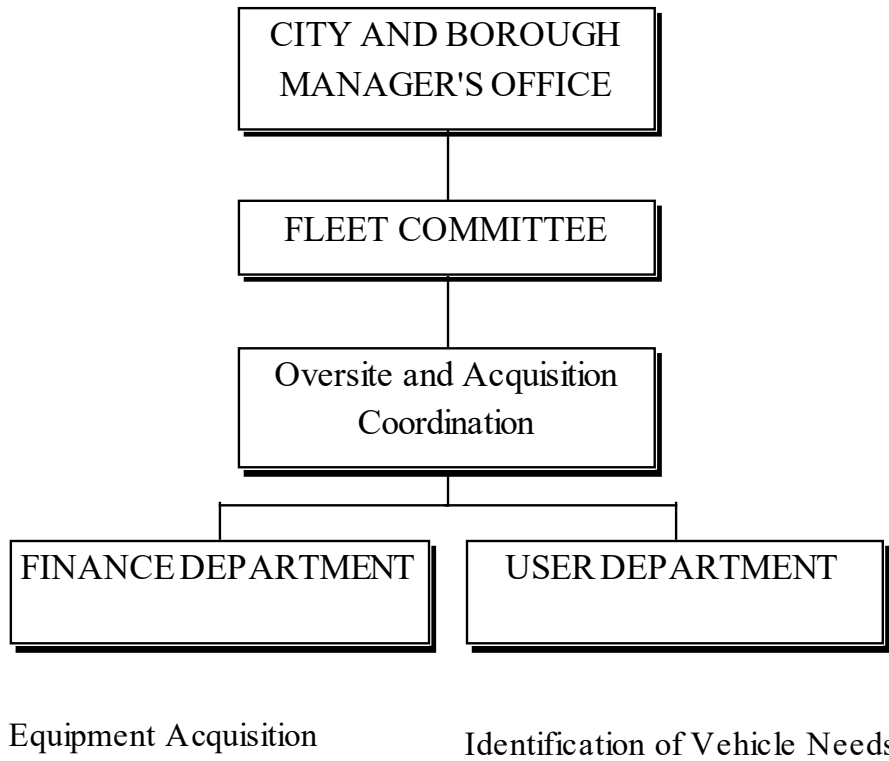
FLEET MAINTENANCE / FLEET AND EQUIPMENT RESERVE FUND

FUNCTIONAL ORGANIZATION CHART – FLEET MAINTENANCE



FLEET MAINTENANCE / FLEET AND EQUIPMENT RESERVE FUND

FUNCTIONAL ORGANIZATION CHART – FLEET AND EQUIPMENT RESERVE FUND



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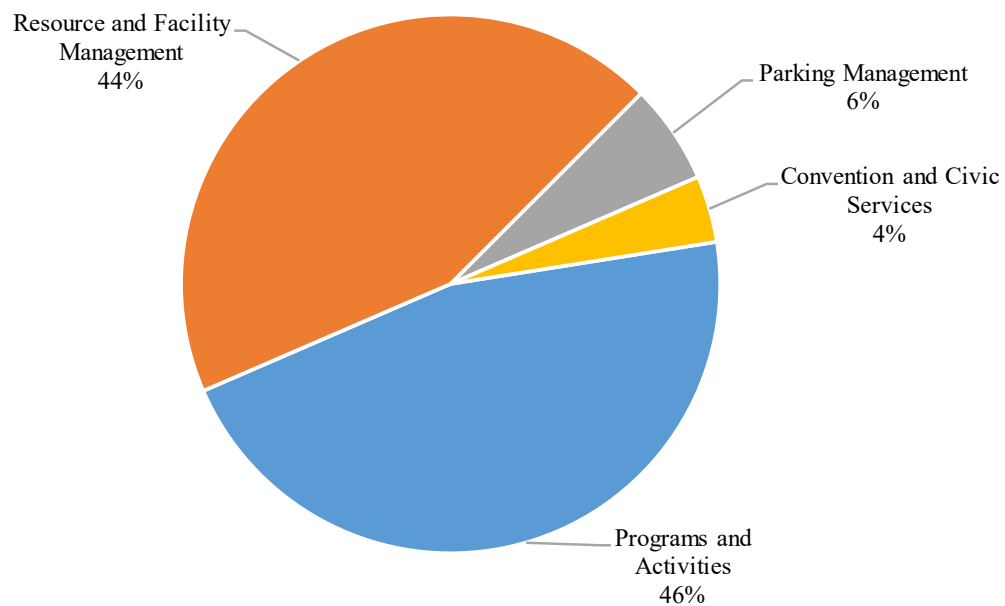
FACILITIES MAINTENANCE

MISSION STATEMENT

Facilities Maintenance is a service program of the Parks and Recreation Department. The Parks & Recreation Department promotes recreational and cultural opportunities and maintains and enhances CBJ facilities and resources.

FY23 ADOPTED BUDGET \$ 3,016,200

CORE SERVICES OF THE PARKS AND RECREATION DEPARTMENT



See the Glossary for definitions of terms.

FACILITIES MAINTENANCE

COMPARATIVES

	FY21 Actuals	FY22		FY23 Adopted Budget	FY24 Approved Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 1,236,400	1,337,800	1,211,200	1,344,700	1,359,700
Commodities and Services	732,600	980,700	969,800	1,093,700	1,098,400
Janitorial Services	545,300	519,000	519,000	577,800	594,900
Total Expenditures	2,514,300	2,837,500	2,700,000	3,016,200	3,053,000
FUNDING SOURCES					
Intergovernmental User Fees	2,697,200	2,834,000	2,834,000	2,990,500	3,067,000
Support from:					
Marine Passenger Fees	12,600	12,600	12,600	12,600	12,600
Total Funding Sources	2,709,800	2,846,600	2,846,600	3,003,100	3,079,600
FUND BALANCE					
Beginning of Period	254,200	449,700	449,700	596,300	583,200
Increase (Decrease) in Fund Balance	195,500	9,100	146,600	(13,100)	26,600
End of Period Fund Balance	\$ 449,700	458,800	596,300	583,200	609,800
STAFFING	10.75	11.25	11.25	11.25	11.25

The Facilities Maintenance Division is an Internal Service Fund.

BUDGET HIGHLIGHT

The Facilities Maintenance FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$178,700 (6.3%). The FY24 Approved Budget shows an increase of \$36,800 (1.2%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

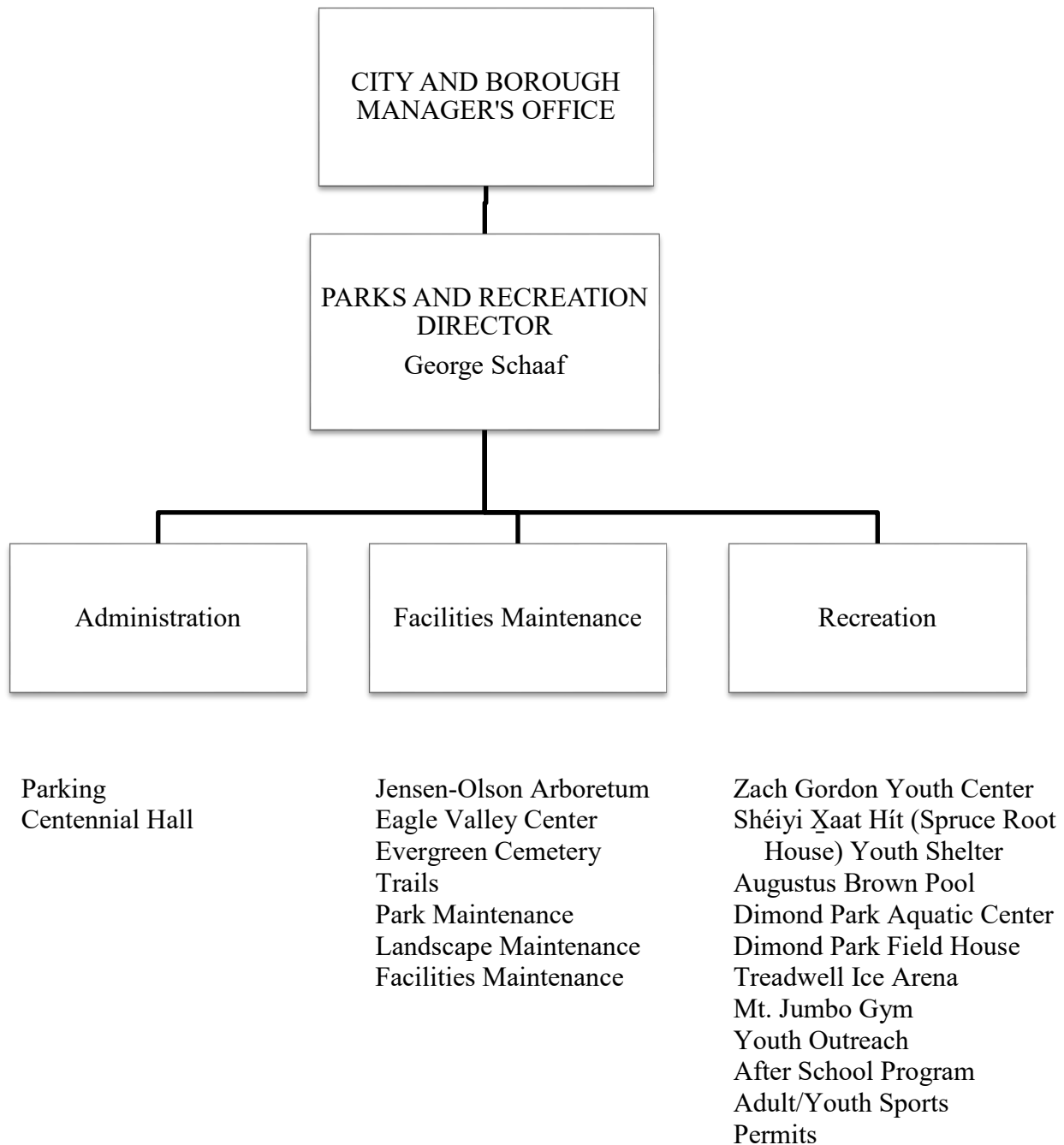
- Commodities and services increased \$113,000 (11.5%) primarily due to contractual service increases.
- Janitorial services increased \$58,800 (11.3%) due to inflationary impact on professional services.

FY24 Approved Budget

- Personnel services increased \$15,000 (1.1%) due to longevity wage increases.
- Janitorial services increased \$17,100 (3.0%) due to inflationary impact on professional services.

FACILITIES MAINTENANCE

FUNCTIONAL ORGANIZATION CHART



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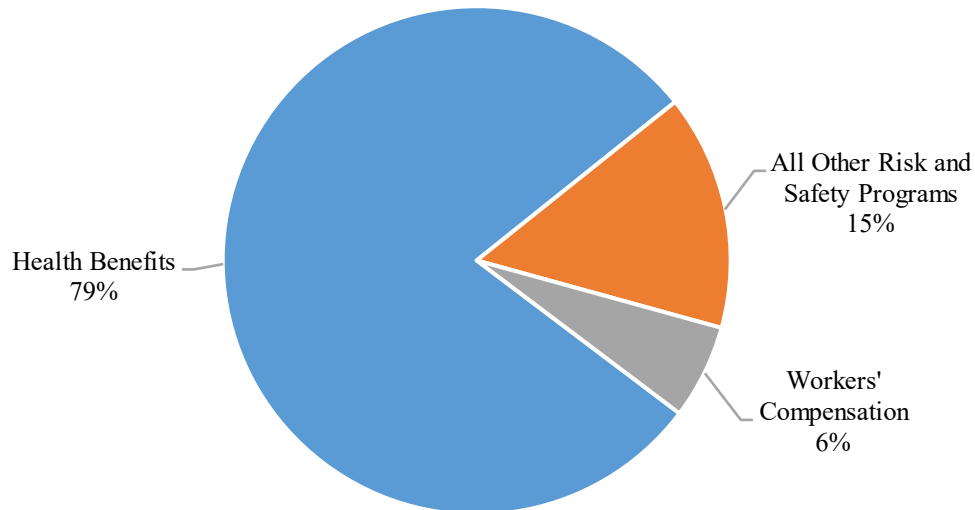
RISK MANAGEMENT

MISSION STATEMENT

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

FY23 ADOPTED BUDGET \$ 32,158,400

CORE SERVICES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

	FY21	FY22		FY23	FY24
	Actuals	Amended Budget	Projected Actuals	Adopted Budget	Approved Budget
EXPENDITURES					
Personnel Services	\$ 677,500	702,400	641,600	686,900	699,600
Commodities and Services	25,792,800	28,555,200	29,966,600	31,471,500	32,964,700
Total Expenditures	26,470,300	29,257,600	30,608,200	32,158,400	33,664,300
FUNDING SOURCES					
Intergovernmental User Fees	26,702,300	28,758,700	29,064,400	32,423,200	33,990,900
Federal Revenues	151,800	-	-	-	-
Support from:					
Capital Projects	26,300	-	-	-	-
Total Funding Sources	26,880,400	28,758,700	29,064,400	32,423,200	33,990,900
FUND BALANCE					
Beginning of Period	7,189,100	7,599,200	7,599,200	6,055,400	6,320,200
Increase (Decrease) in Fund Balance	410,100	(498,900)	(1,543,800)	264,800	326,600
End of Period Fund Balance	\$ 7,599,200	7,100,300	6,055,400	6,320,200	6,646,800
STAFFING	5.70	5.70	5.70	5.70	5.70

The Risk Management Division is an Internal Service Fund.

BUDGET HIGHLIGHT

The Risk Management FY23 Adopted Budget shows an increase from the FY22 Amended Budget of \$2,900,800 (9.9%). The FY24 Approved Budget shows an increase of \$1,505,900 (4.7%) from the FY23 Adopted Budget.

The significant budgetary changes include:

FY23 Adopted Budget

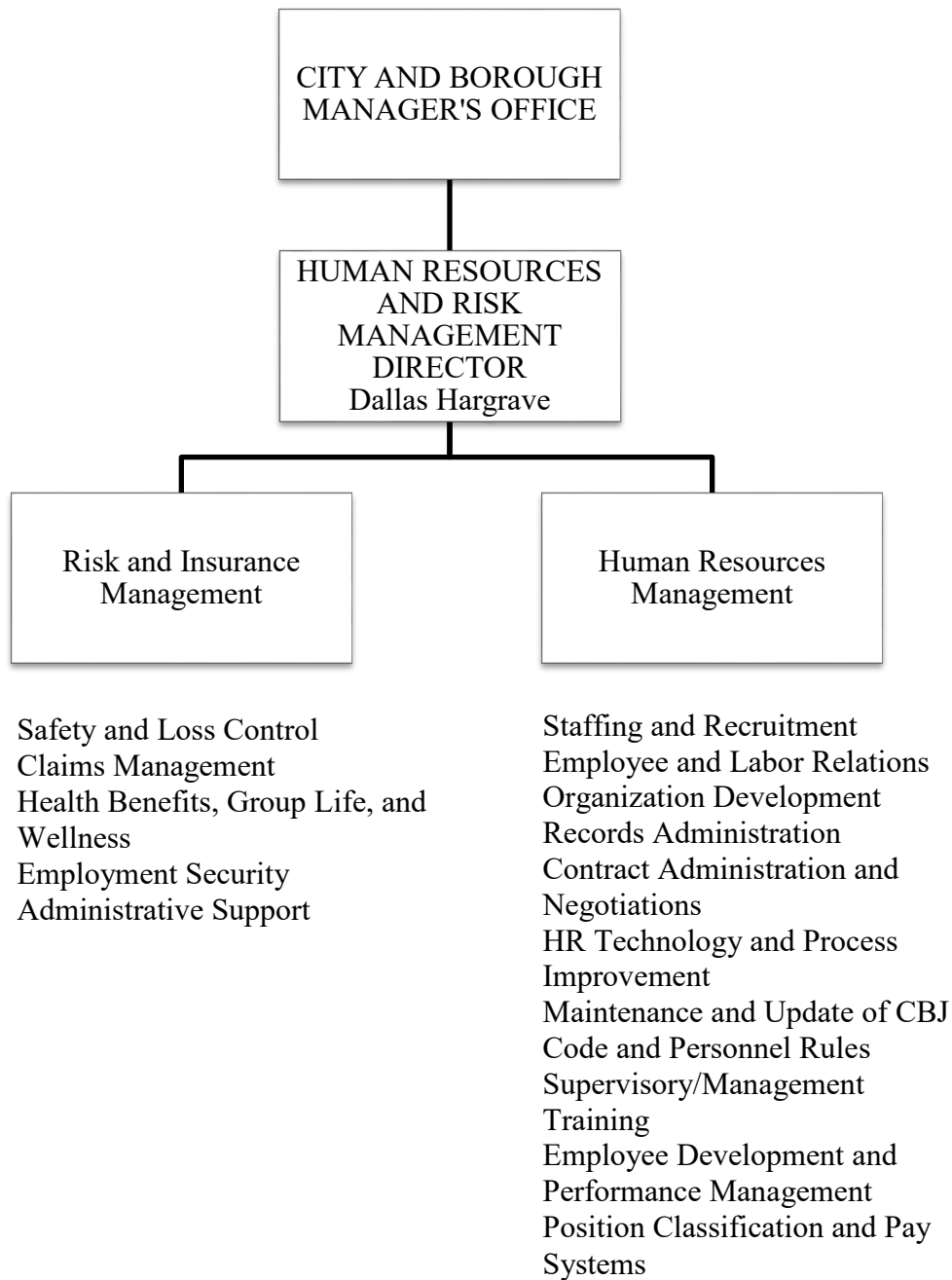
- Commodities and services increased \$2,916,300 (10.2%) primarily due to steep increases in projected health claims expenses, as well as increased premiums for property and special policies insurances.

FY24 Approved Budget

- Commodities and services increased \$1,493,200 (4.7%) primarily due to steep increases in projected health claims expenses.

RISK MANAGEMENT

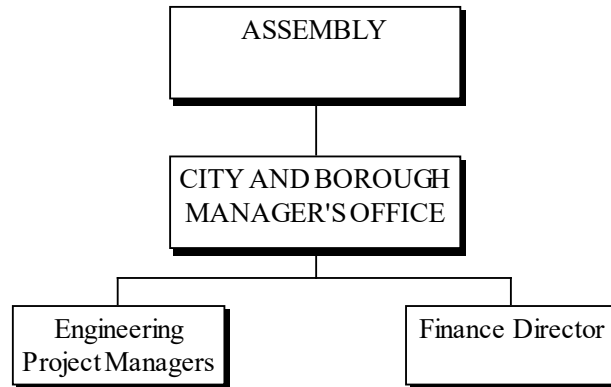
FUNCTIONAL ORGANIZATION CHART



NOTES

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



Responsible For:

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

Construction of an approved project

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefited property owners as directed by the Assembly.

Making debt service payments.

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

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

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

SPECIAL ASSESSMENTS

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 131,800	146,900	134,900	147,500	150,900
Commodities and Services	25,800	25,300	24,300	27,700	27,800
Capital Outlay	-	95,000	65,000	95,000	95,000
Debt Service:					
#91 N Douglas Sewer V	17,900	17,700	17,700	17,500	17,300
#95 N Douglas Sewer	31,400	30,900	30,900	30,500	30,100
#96 Auke Bay Sewer	1,400	1,500	1,500	1,400	1,400
#97 Eagles Edge Water	26,100	27,800	27,800	27,400	27,000
#98 W Valley Sewer I & II	52,100	51,400	51,400	50,800	50,200
#130 W Valley Sewer III	15,600	15,400	15,400	15,200	15,000
Support to:					
General Fund	13,900	13,200	13,200	10,500	9,200
Total Expenditures	316,000	425,100	382,100	423,500	423,900
FUNDING SOURCES					
Assessment Payments	57,200	37,900	37,900	34,900	34,900
Square Foot Add-On Fees	152,900	168,000	159,200	168,000	168,000
Penalties and Interest	27,800	23,700	23,700	20,300	20,000
Total Funding Sources	237,900	229,600	220,800	223,200	222,900
FUND BALANCE					
Beginning of Period	1,733,100	1,655,000	1,655,000	1,493,700	1,293,400
Increase (Decrease) in Fund Balance	(78,100)	(195,500)	(161,300)	(200,300)	(201,000)
End of Period Fund Balance	\$ 1,655,000	1,459,500	1,493,700	1,293,400	1,092,400

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

LOCAL IMPROVEMENT DISTRICT REVENUE

	FY22		FY23		FY24	
	Projected Actuals		Adopted		Approved	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:						
#60 Tanner Terrace	\$ 2,600	300	2,600	200	2,600	200
#61 Hughes Way	2,500	200	2,500	200	2,500	200
#62 McGinnis Street Improvement	28,000	10,000	25,000	8,000	25,000	8,000
#91 N Douglas Sewer V	-	700	-	600	-	600
#95 N Douglas Sewer	-	500	-	400	-	400
#97 Eagles Edge Water	-	3,900	-	3,700	-	3,500
#98 W Valley Sewer I & II	-	5,700	-	5,000	-	5,000
#130 W Valley Sewer III	-	1,500	-	1,400	-	1,300
#201 Dunn Street Improvements	4,800	900	4,800	800	4,800	800
Totals	37,900	23,700	34,900	20,300	34,900	20,000
FEES:						
Square Foot Add-On Fees	159,200	-	168,000	-	168,000	-
Totals	159,200	-	168,000	-	168,000	-

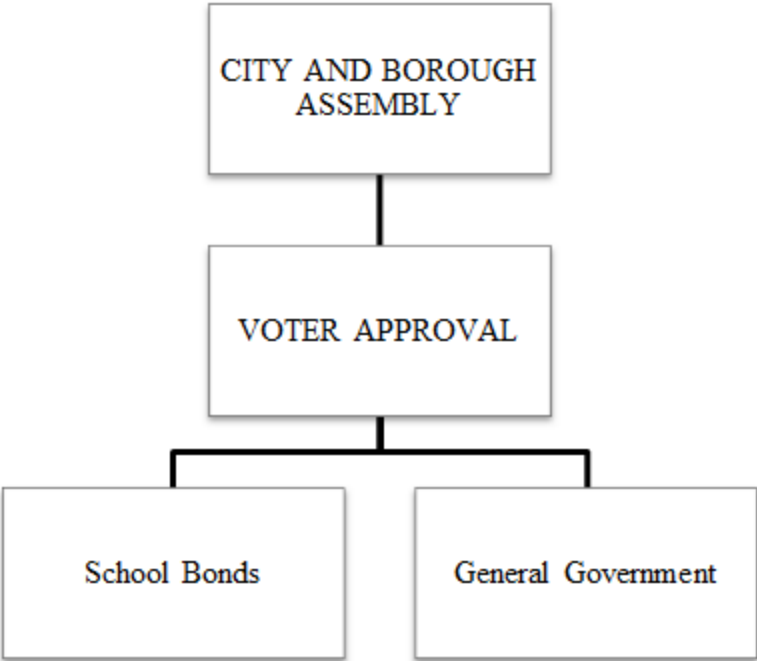
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DEBT SERVICE FUND
GENERAL OBLIGATION BONDS



DEBT SERVICE FUND

AUTHORITY

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

Bond indebtedness will be maintained at less than 5% of the assessed borough property value. The FY23 (calendar year 2022) projected area wide assessment is \$5.8 billion. Therefore, bond indebtedness should not exceed \$290.0 million. As of June 30, 2021 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, 2021, \$15.0 million qualified for reimbursement under the State's School Construction Bond Debt Reimbursement Program (see below). In FY22, the State reimbursed 42% of the qualified reimbursement to the City. In FY23, the State is anticipated to reimburse 100% of the qualified reimbursement to the City.

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 reimburse 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.

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
GO Debt Service Fund					
School Improvement Bonds	\$ 8,713,200	7,393,600	7,393,600	3,366,300	902,000
Building Bonds	16,301,300	7,636,700	7,388,900	7,499,000	7,371,500
Bond Issuance Costs	304,000	-	-	-	-
Maintenance Fees	3,000	1,700	2,200	2,200	1,400
Total GO Debt	25,321,500	15,032,000	14,784,700	10,867,500	8,274,900
Enterprise Funds					
Airport	2,073,500	2,722,300	2,722,300	2,721,100	2,719,600
Harbors	656,700	737,600	737,600	740,900	741,700
Wastewater	459,700	1,684,700	1,966,100	1,678,400	1,553,700
Water	71,500	125,800	153,200	124,400	122,700
Hospital	1,530,300	1,666,700	1,590,600	2,800,900	3,018,500
Total Enterprise Funds Debt	4,791,700	6,937,100	7,169,800	8,065,700	8,156,200
Total Debt Service Obligation	\$ 30,113,200	\$ 21,969,100	\$ 21,954,500	\$ 18,933,200	\$ 16,431,100

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 decrease \$4 million (54.4%) in the FY23 Adopted Budget from FY22 Amended Budget, and decrease \$2.4 million (73.2%) in the FY24 Approved Budget from the FY23 Adopted Budget. The FY23 Adopted Budget building debt payments increase \$137,700 (1.8%) from the FY22 Amended Budget, and the FY24 Approved Budget building debt payments decrease \$127,500 (1.7%) from the FY23 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 FY23 and FY24.

DEBT SERVICE FUND

COMPARATIVES

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
GO School Bonds					
'06 School (OTC) (\$1.94M)	\$ 208,300	-	-	-	-
'10 School (\$6M)	696,200	-	-	-	-
'11 School (\$5.8M)	655,200	-	-	-	-
'12 III ABay Sch (\$11.3M)	1,169,300	1,167,800	1,167,800	1,168,000	-
'12 III Adair/Ken Turf (\$1.19M)	123,100	123,000	123,000	123,000	-
'12 III ABay Sch Heating (\$700K)	72,500	72,300	72,300	72,300	-
'13 III ABay Sch (\$7.345M)	902,100	902,000	902,000	905,000	902,000
'16-III/IV 2006B Refund (\$17.575M)	3,784,100	4,029,000	4,029,000	-	-
'18 GO 2008A&B Refund (\$5.057M)	1,102,400	1,099,500	1,099,500	1,098,000	-
Total School Debt	8,713,200	7,393,600	7,393,600	3,366,300	902,000
GO Building Bonds					
'03 CIP (OTC) (\$1M)	12,200	11,600	11,600	21,000	-
'08C Pool (OTC) (\$662K)	110,000	34,500	34,500	38,500	267,000
'10 Pool (\$7.58M)	7,780,000	-	-	-	-
'12 III Refund '03B (\$7.415M)	948,600	947,900	947,900	960,000	974,000
'13 I CIP (\$2.6M)	1,925,600	124,400	124,400	124,800	-
'14 II CIP (\$11.2M)	911,400	907,600	907,600	908,000	911,500
'14 I Seawalk CIP (\$6.055M)	403,100	404,600	404,600	405,400	406,000
'15 Port CIP (\$26.63M)	1,692,300	1,336,800	1,336,800	1,336,500	1,334,000
'16-III/IV CIP Go (\$2.635M)	333,100	333,100	333,100	331,500	333,000
'19 JIA GO-Ex (\$2.875M)	338,800	372,600	372,600	370,000	367,000
'19 JIA GO-AMT (\$2.25M)	263,600	290,000	290,000	290,300	290,000
2020-I Ref2010A GOPool(\$7.11M)	1,582,600	1,655,800	1,655,800	1,649,000	1,425,000
2021 GO CentHall (\$7.0M)	-	267,000	250,000	229,000	229,000
2021 GO Sch & CIP (\$15.0M)	-	623,000	536,000	491,000	491,000
2021 GO 2013I CIPRef(\$1.74M)	-	41,500	41,500	57,500	57,500
2021 GO 2015II DockRef (\$5.725M)	-	286,300	142,500	286,500	286,500
Total Building Debt	16,301,300	7,636,700	7,388,900	7,499,000	7,371,500
Bond Maintenance Fees	3,000	1,700	2,200	2,200	1,400
Bond Issuance Costs	304,000	-	-	-	-
Support to:					
Capital Projects	22,000,000	-	-	-	-
Total Areawide Debt	\$ 47,321,500	15,032,000	14,784,700	10,867,500	8,274,900

DEBT SERVICE FUND

COMPARATIVES, CONTINUED

		FY22		FY23	FY24
	FY21	Amended	Projected	Adopted	Approved
	Actuals	Budget	Actuals	Budget	Budget
FUNDING SOURCES					
Interest Income	79,700	-	5,000	-	-
Bond Proceeds	31,817,400	-	-	-	-
Federal Subsidy	73,600	-	-	-	-
School Construction Reimb.	-	2,809,000	2,350,500	2,799,000	1,075,000
Property Tax	6,080,400	6,494,000	6,494,300	6,898,900	6,898,900
Support from:					
Airport	602,400	662,600	662,600	660,300	657,000
Port Development Fund	2,095,400	2,027,700	1,883,900	2,028,400	2,026,500
Hotel Tax	-	277,700	277,700	464,400	464,400
General Fund	5,900,000	2,546,600	824,800	-	-
Total Funding Sources	\$ 46,648,900	14,817,600	12,498,800	12,851,000	11,121,800
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	2,097,000	2,097,000	2,097,000	2,097,000	2,097,000
Increase (Decrease) in Reserve	-	-	-	-	-
End of Period Reserve	\$ 2,097,000	2,097,000	2,097,000	2,097,000	2,097,000
Available Fund Balance					
Beginning of Period	975,000	302,400	302,400	(1,983,500)	-
Increase (Decrease) in Fund Balance	(672,600)	(214,400)	(2,285,900)	1,983,500	2,846,900
End of Period Available Fund Balance	\$ 302,400	88,000	(1,983,500)	-	2,846,900

DEFINITIONS OF FUNDS

Governmental Funds

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

- Mayor and Assembly - This department represents the CBJ's legislative functions. In addition, general economic and arts and humanities grants are provided through this function.
- Law Department - This department provides citywide legal services and ordinance enforcement.
- Administration - These departments represent the citywide administration functions (City Manager, City Clerk, and Information Technology).
- Human Resources – This department provides employment and human resources services to the public and CBJ departments.
- Libraries and Museum - This department provides library, museum, 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.
- Public Works, Capital Transit - 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.
- Public Works, Engineering - 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 youth shelter operations. It also accounts for Visitor Services as well as Parks and Landscape 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.
- Public Works, RecycleWorks - This department is used to account for the collection and disposal of hazardous waste not accepted at the landfill and a recycling program.

DEFINITIONS OF FUNDS

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

- Hotel Tax/Visitor Services Fund - This fund is used to account for the special Hotel Tax levy. Revenues collected are used to support Centennial Hall (Juneau's Convention Center) and Juneau Convention and Visitors Bureau (JCVB), now known as Travel Juneau.
- Sales Tax Fund - This fund is used to account for borough-wide general and liquor sales tax levies. The revenues collected are used to support the CBJ general operations and capital projects. The fund is also used to accumulate the "Rainy Day" or emergency reserve balances. Operational costs of administration are paid by the fund.
- 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

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

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

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

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

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

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

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

Proprietary Funds

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

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

DEFINITIONS OF FUNDS

- Harbors - This fund is used to account for CBJ's small and medium boat harbor functions. The harbors provide long term and transient moorage, fuel and utility services to the area's commercial and pleasure fleet. The harbor operation is self-supported through user service fees. Harbor operations are managed by an Assembly appointed Harbor Board.
- Docks - This fund is used to account for the CBJ's major vessel docking operations. The dock operations provide temporary moorage and utilities for the CBJ tourism cruise ship and other commercial vessel docking. The dock operation is financially self-supported through user service fees. Dock operations are managed by the Assembly appointed Harbor Board.

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

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

Fiduciary Funds

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

GLOSSARY

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

GLOSSARY

Amended Budget – Adjustments made to the financial plan that was previously adopted by the City and Borough Assembly.

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.

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.

GLOSSARY

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

GLOSSARY

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

GLOSSARY

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

GLOSSARY

Internal Control	<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> <p><u>Accounting control</u> 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:</p> <ol style="list-style-type: none">Transactions are executed in accordance with management's general or specific authorization.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.Access to assets is permitted only in accordance with management's authorization.The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences. <p>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.</p>
Lease-Purchase Agreements	<p>Contractual agreements, which are termed "leases," but which in substance, amount to purchase contracts for equipment and machinery.</p>
Maintenance	<p>The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making repairs.</p>
Major Funds	<p>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 <i>both</i> of the following criteria:</p> <p><i>10% criterion.</i> 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.</p> <p><i>5% criterion.</i> 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.</p> <p>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.</p>
Measurement Focus	<p>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.</p>
Mill Levy	<p>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.</p>

GLOSSARY

Mission Statement	A statement of purpose for why the department or function exists.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (3) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (4) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. See Spending Measurement Focus.
Net Income	Income of a proprietary fund that represents the excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.
Non-Core Services	These are provided services that are not considered, by themselves, necessary to meet the department's "Mission Statement". However, these services are considered necessary support to providing "Core Services". For example, the Finance Department operates the mailroom. The mailroom is not required to perform the Finance Department's core services. However, receipt, control and distribution of the mail are important to the CBJ's overall operations.
Nonmajor Funds	Those funds not meeting the criteria for a major fund. See Major Funds.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of CBJ are controlled. The use of annual operating budgets is usually required by charter. The annual operating budget is essential to sound financial management.
Operating Income	The excess of proprietary fund operating revenues over operating expenses.
Personnel Services	Salaries and related costs (benefits) of permanent, part time and temporary employees.
Projected	Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.
Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.
Refund	(1) The recovery of an item previously expensed or the repayment of an item previously recorded as revenue. Such refunds should be included in revenues, expenditures, or expenses of the current accounting period. (2) To pay back or allow credit for an amount because of an over-collection or because of the return of an object sold. Such charges or credits should be made to the account where the original transaction was recorded. (3) To provide for the payment of an obligation through cash or credit secured by a new obligation.
Reserve	(1) An account used to segregate a portion of fund balance to indicate that it is not available for expenditure; and (2) an account used to segregate a portion of fund equity as legally set aside for a specific future use.

GLOSSARY

Resources	Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.
Revenues	(1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues. See Interfund Transfers and Refunds.
Service Area	A geographic area that provides specific/additional services not provided for on a general basis. A service area also has taxing authority to provide the special service.
Special Assessment Fund (L.I.D.)	The capital improvement fund established to account for improvements financed in part by property owner assessments.
Spending Measurement Focus	The measurement focus applied to governmental funds and expendable trust funds. Under it, only current assets and current liabilities are generally reported on their balance sheets, and their operating statements present "financial flow" information (revenues and expenditures). See Modified Accrual Basis.
Target Budgets	Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

FY21-FY23 Budget Summary and Impact on Fund Balances

6/13/2022

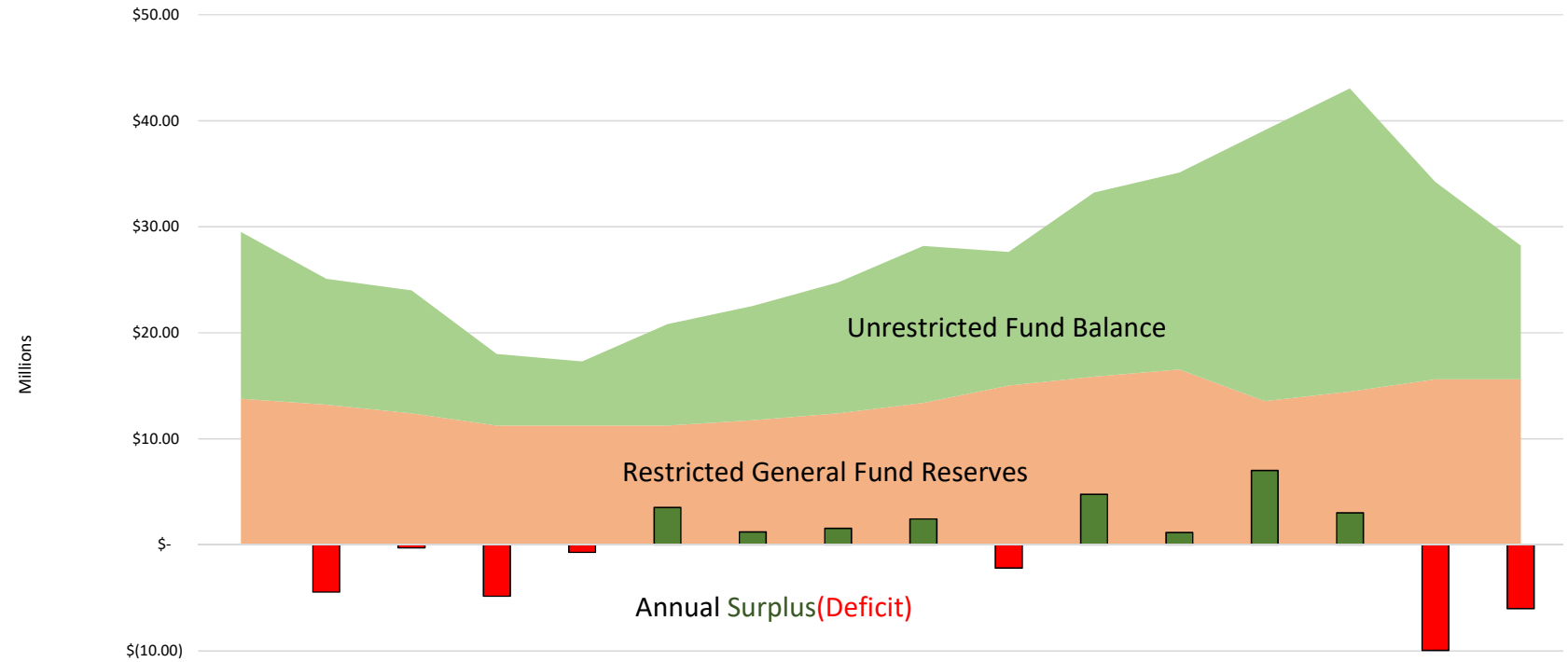
		Revenues	Expenditures	Surplus (Deficit)	Unrestricted Fund Balance
FY2021					
1	Manager Proposed Budget	\$ 152,721,100	\$ (160,022,100)	\$ (7,301,000)	\$ 18,252,900
2					
28	Assembly Adopted Budget	\$ 157,129,500	\$ (152,163,600)	\$ 4,965,900	\$ 30,519,800
29					
60	Final Year-End (audited)	\$ 158,916,400	\$ (155,889,900)	\$ 3,026,500	\$ 28,580,400
61					
62	FY2022				
102	Manager Proposed Budget	\$ 158,632,100	\$ (166,440,700)	\$ (7,808,600)	\$ 20,771,800
103					
104	Use of Liquor Tax for CCFR Sleep Off/MIH (instead of BRH)	\$ 175,000			
105	CCFR Sleep Off/MIH Increment		\$ (496,600)		
106	Increase to Childcare Grant		\$ (225,000)		
107	Increase to JEDC Grant		\$ (75,000)		
108	Operating Grant to Downtown Business Association		\$ (75,000)		
109	Operating Grant to Alaska HeatSmart		\$ (110,000)		
110	Credit Enhancements to Alaska HeatSmart		\$ (25,000)		
111	Challenge Grant Appropriation to Juneau Park Foundation		\$ (15,000)		
112	Update to Juneau Economic Plan		\$ (19,000)		
113	CY2021 Vote-by-Mail w/ Anchorage Vote Center		\$ (58,100)		
114	GF Subsidy for Travel Juneau Operating Grant		\$ (69,400)		
115	Change to Proposed Mill Rate	\$ (1,033,200)			
116	Total Assembly Adopted Changes	\$ (858,200)	\$ (1,168,100)	\$ (2,026,300)	
117					
118	Additional Use of Federal American Rescue Plan Act in FY22	\$ 1,738,375			
119	Change in Assumption for School Bond Debt Reimbursement	\$ -			
120	Change from Revised Property Valuation	\$ 2,727,025			
121	Revenue Forecast Changes	\$ 4,465,400	\$ -	\$ 4,465,400	
122					
123	Assembly Adopted Budget	\$ 162,239,300	\$ (167,608,800)	\$ (5,369,500)	\$ 23,210,900
124					
125	Statter Harbor Phase IIIC/Seawalk CIPs		\$ (5,500,000)		
126	Deferred Maintenance (CBJ Facilities, schools, parks, etc)		\$ (5,500,000)		
127	Transfer to Affordable Housing Fund		\$ (5,000,000)		
128	Inflationary Costs of Augustus Brown Pool Renovation		\$ (3,000,000)		
129	Purchase of Harris Harbor Boat Yard		\$ (2,000,000)		
130	Eaglecrest Gondola Purchase		\$ (2,000,000)		
131	Capital Civic Center		\$ (2,000,000)		
132	United Human Services Teal Street Center		\$ (1,300,000)		
133	EOC Expenditures		\$ (1,000,000)		
134	Lemon Creek Multi-Modal Path		\$ (1,000,000)		
135	Ballot Processing Center Capital Project		\$ (700,000)		
136	Eaglecrest Gondola Transportation		\$ (500,000)		
137	JPD/CCFR Radio System Replacement (early phase)		\$ (500,000)		
138	Grant/MPF Funded Supplemental Appropriations in the General Fund	\$ 286,600	\$ (286,600)		
139	Transfer ARPA Funds to Downtown Parking Fund to Replace Lost Revenue		\$ (300,000)		
140	North Douglas Crossing		\$ (250,000)		
141	The Glory Hall Sheltering Support		\$ (150,000)		
142	Grant Writer Position		\$ (120,000)		
143	CDD Plat Reviewer Position		\$ (70,000)		
144	Increased Assembly/Planning Commissioner Compensation		\$ (27,800)		
145	Support for Celebration		\$ (25,000)		
146	Additional Support to JSD for Ice Time		\$ (10,000)		
147	Supplemental Appropriations	\$ 286,600	\$ (31,239,400)		
148					
149	Personnel Services Lapse		\$ 4,236,200		
150	Lapse GF Transfer to Debt Service Fund in FY22		\$ 1,984,200		
151	Non-Personnel Services Lapse		\$ 151,500		
152	ARPA Funds Replacing SMPFs	\$ 11,942,000			
153	ARPA SOA Local Government Lost Revenue Grant	\$ 9,261,500			
154	Sales Tax Revenue Above/(Below) Forecast	\$ 3,500,000			
155	Original ARPA Award Above Estimates	\$ 1,096,700			
156	Reduction to Investment Income	\$ (4,499,600)			
157	Reversal of Actual SMPFs from ARPA Funds	\$ (572,400)			
158	Mill Rate Reduction Not Included in Budget	\$ (540,000)			
159	Vehicle Registration Tax Under Projections	\$ (185,000)			
160	Anticipated Variances	\$ 20,003,200	\$ 6,371,900		
161					
162	Final Year-End (projected)	\$ 182,529,100	\$ (192,476,300)	\$ (9,947,200)	\$ 18,633,200

FY21-FY23 Budget Summary and Impact on Fund Balances

6/13/2022

		Revenues	Expenditures	Surplus (Deficit)	Unrestricted Fund Balance
164	FY2023				
165	Prior Year Adopted Budget	\$ 162,239,300	\$ (167,608,800)		
166	FY22 One-Time Expenditures/Revenue	\$ (10,552,400)	\$ 3,933,500		
167	Sales Tax Growth over FY22 Adopted Budget	\$ 10,700,000			
168	Property Tax Growth over FY22 Adopted Budget	\$ 3,203,500			
169	Adjusted Base	\$ 165,590,400	\$ (163,675,300)		
170					
171	Reduced Federal Support (various)	\$ (43,700)			
172	Reimbursement for Ambulance Transports (SEMT)	\$ 400,000			
173	Transition from Charging 85% of Allocated Costs to 100%	\$ 350,000			
174	Increased Charges for Services	\$ 302,900			
175	Increase Sales Tax Support to CIPs		\$ (1,500,000)		
176	Additional GF Support to JSD - Up to the Cap		\$ (1,262,400)		
177	Increase to Service Contracts		\$ (778,700)		
178	Merit Increases and Other Personnel Actions (and associated benefits)		\$ (576,100)		
179	New Streets Positions (2.92 FTE)		\$ (237,300)		
180	Increased Fleet Replacement Contributions		\$ (298,400)		
181	Household Hazardous Waste/Junked Vehicles Service Contract Increase		\$ (275,000)		
182	Microsoft Office and Other Technology Cost Increases		\$ (254,600)		
183	Comprehensive Plan		\$ (250,000)		
184	Increase to Supplies		\$ (237,100)		
185	Increased Social Service Assembly Grant (10% inflation + TGH)		\$ (235,400)		
186	Increased Insurance Premiums		\$ (222,600)		
187	Increase to Fleet Maintenance Rates		\$ (145,400)		
188	Travel and Training Increases (return to pre-pandemic)		\$ (93,900)		
189	Manager Proposed Budget	\$ 166,599,600	\$ (170,042,200)	\$ (3,442,600)	\$ 15,190,600
190					
191	Fire - Expanded MIH Program (partially grant funded)	\$ 43,500	\$ (540,700)		
192	Increase Sales Tax Support to CIPs (Amendments)		\$ (375,000)		
193	Increase to JCF Social Service Block Grant		\$ (264,600)		
194	School District Outside the Cap		\$ (157,700)		
195	Alaska Heat Smart Operations Grant		\$ (142,000)		
196	AEYC - Parents as Teachers (conditioned)		\$ (141,000)		
197	Clerk's Office Increments (1.5 FTE) - Technical Adj.		\$ (116,700)		
198	Shéiyi Xaat Hít Youth Development Leader FTEs		\$ (102,200)		
199	AEYC - Operations		\$ (102,000)		
200	Increased GF Support to Eaglecrest		\$ (55,000)		
201	Warming Shelter Contract Increase		\$ (30,000)		
202	Juneau Festival Committee Increase		\$ (6,200)		
203	Juneau Human Right Commission - Community Engagement		\$ (5,000)		
204	Total Assembly Adopted Changes	\$ 43,500	\$ (2,038,100)	\$ (1,994,600)	
205					
206	Reduction of Mill Rate to 10.56 Mills	\$ (575,800)			
207	Revenue Forecast Changes	\$ (575,800)	\$ -	\$ (575,800)	
208					
209	Assembly Adopted Budget	\$ 166,067,300	\$ (172,080,300)	\$ (6,013,000)	\$ 12,620,200

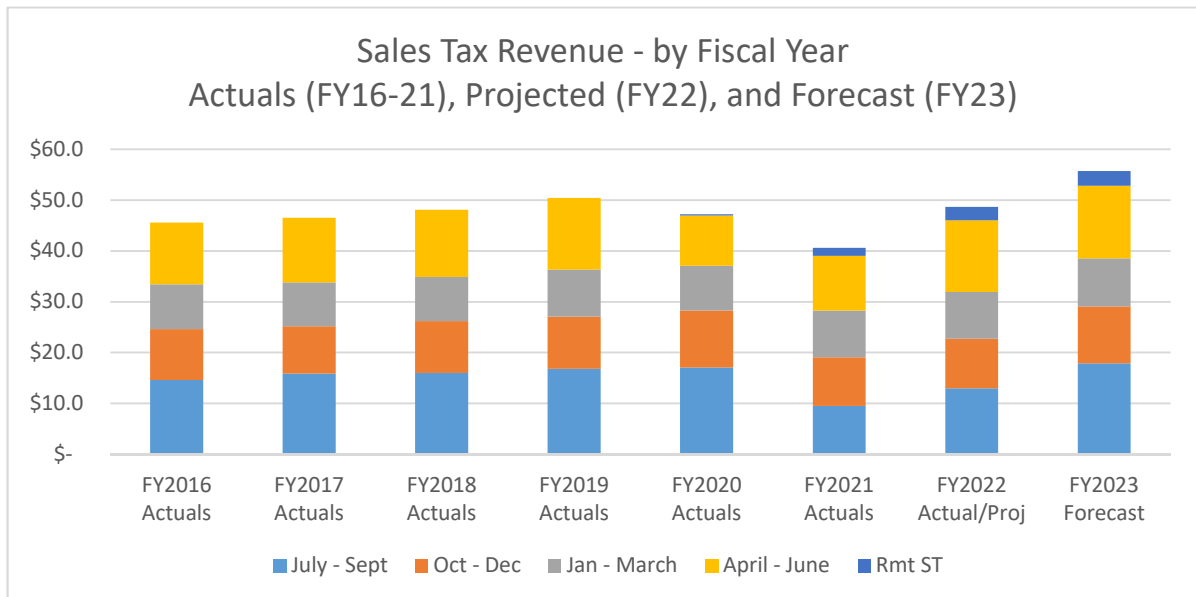
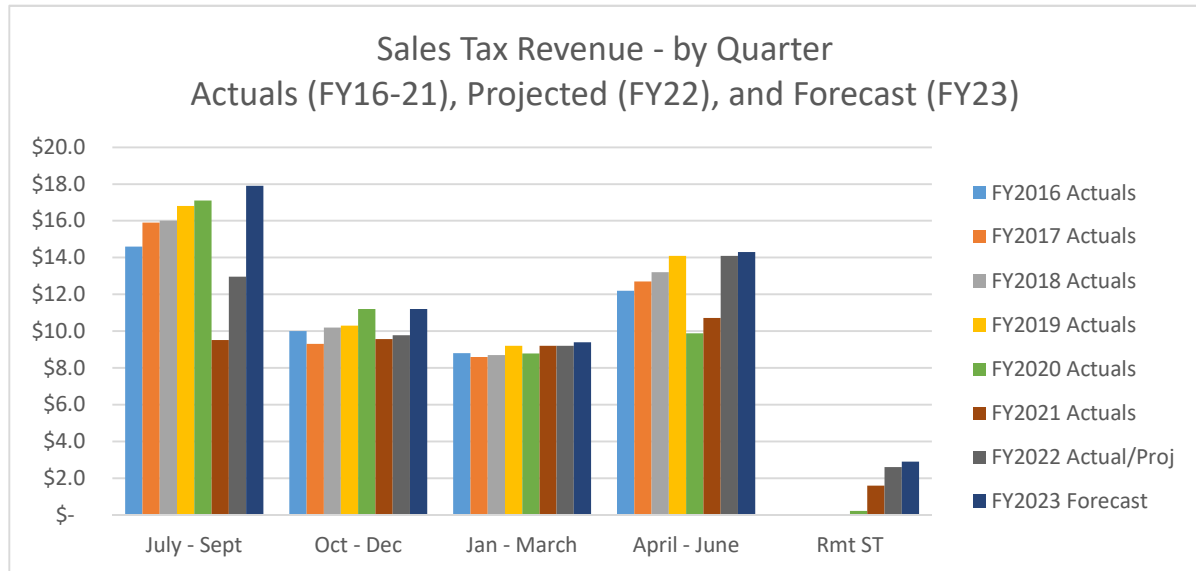
16-Year General Government Fund Balance History and Projections
Includes Sales Tax Fund



	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
■ Unrestricted Fund Balance	\$15.74	\$11.87	\$11.58	\$6.74	\$6.03	\$9.55	\$10.78	\$12.34	\$14.79	\$12.60	\$17.38	\$18.54	\$25.55	\$28.58	\$18.63	\$12.62
■ Reserves	\$13.79	\$13.21	\$12.42	\$11.26	\$11.26	\$11.26	\$11.76	\$12.41	\$13.41	\$15.02	\$15.86	\$16.55	\$13.55	\$14.46	\$15.60	\$15.60
■ Surplus/(Deficit)		\$(4.45)	\$(0.29)	\$(4.84)	\$(0.71)	\$3.52	\$1.23	\$1.56	\$2.45	\$(2.19)	\$4.78	\$1.17	\$7.01	\$3.03	\$(9.95)	\$(6.01)

Sales Tax Actuals, Projected, and Forecast
Updated 3/26/2022

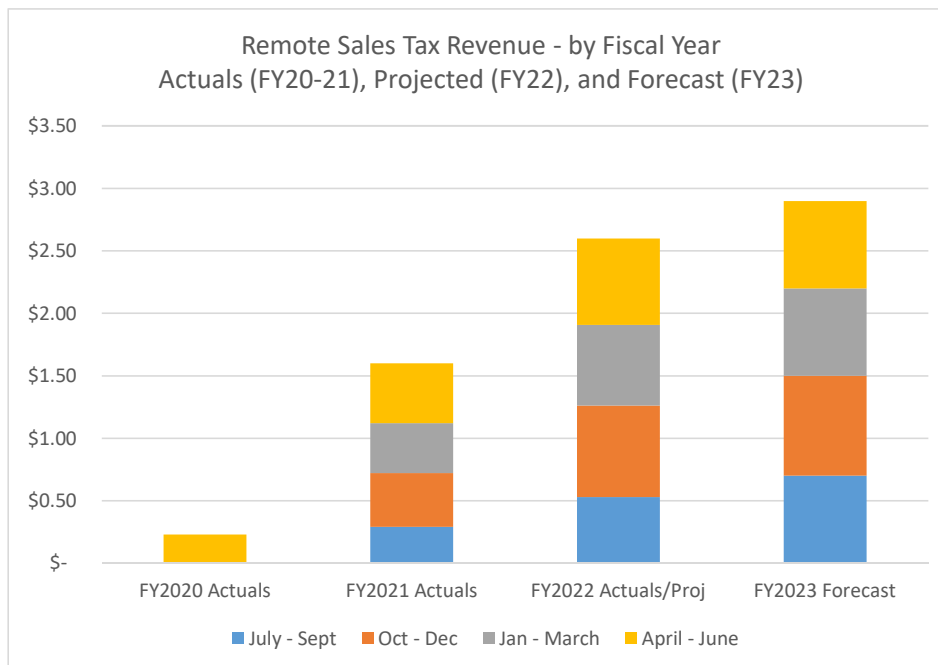
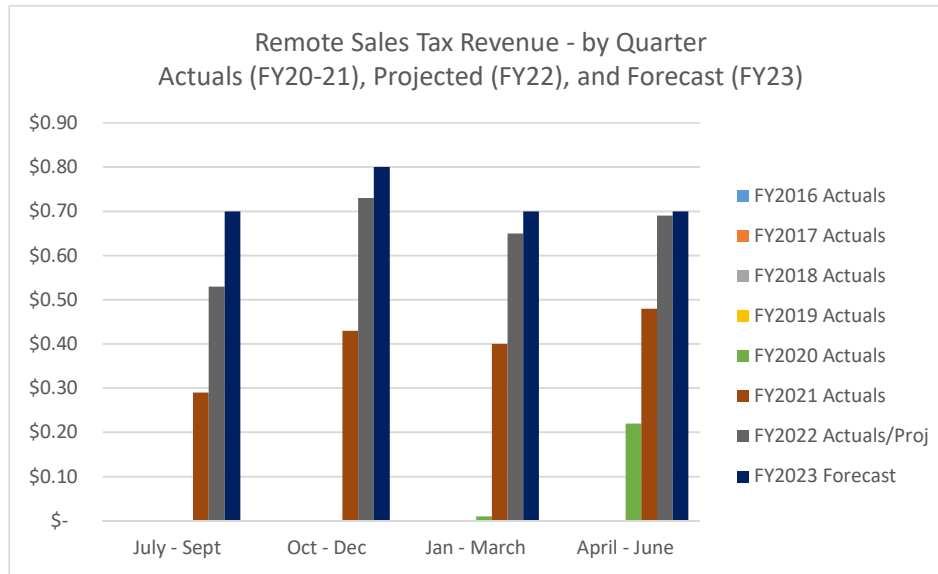
Sales Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Annual Rmt ST	Total
FY2016 Actuals	\$ 14.6	\$ 10.0	\$ 8.8	\$ 12.2	\$ -	\$ 45.6
FY2017 Actuals	\$ 15.9	\$ 9.3	\$ 8.6	\$ 12.7	\$ -	\$ 46.5
FY2018 Actuals	\$ 16.0	\$ 10.2	\$ 8.7	\$ 13.2	\$ -	\$ 48.1
FY2019 Actuals	\$ 16.8	\$ 10.3	\$ 9.2	\$ 14.1	\$ -	\$ 50.4
FY2020 Actuals	\$ 17.1	\$ 11.2	\$ 8.8	\$ 9.9	\$ 0.2	\$ 47.2
FY2021 Actuals	\$ 9.5	\$ 9.6	\$ 9.2	\$ 10.7	\$ 1.6	\$ 40.6
FY2022 Adopted	\$ 11.0	\$ 10.2	\$ 9.0	\$ 13.0	\$ 1.8	\$ 45.0
FY2022 Actual/Proj	\$ 13.0	\$ 9.8	\$ 9.2	\$ 14.1	\$ 2.6	\$ 48.6
Over/(Under) Budget	\$ 2.0	\$ (0.4)	\$ 0.2	\$ 1.1	\$ 0.8	\$ 3.6
FY2023 Forecast	\$ 17.9	\$ 11.2	\$ 9.4	\$ 14.3	\$ 2.9	\$ 55.7
FY2024 Forecast	\$ 18.4	\$ 11.5	\$ 9.7	\$ 14.7	\$ 3.1	\$ 57.5



Remote Sales Tax Actuals, Projected, and Forecast - Net of Fees
Updated 3/26/2022

Remote Sales Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Total
FY2016 Actuals	\$ -	\$ -	\$ -	\$ -	\$ -
FY2017 Actuals	\$ -	\$ -	\$ -	\$ -	\$ -
FY2018 Actuals	\$ -	\$ -	\$ -	\$ -	\$ -
FY2019 Actuals	\$ -	\$ -	\$ -	\$ -	\$ -
FY2020 Actuals	\$ -	\$ -	\$ 0.01	\$ 0.22	\$ 0.23
FY2021 Actuals	\$ 0.29	\$ 0.43	\$ 0.40	\$ 0.48	\$ 1.60
FY2022 Adopted	\$ 0.44	\$ 0.48	\$ 0.44	\$ 0.44	\$ 1.80
FY2022 Actuals/Proj	\$ 0.53	\$ 0.73	\$ 0.65	\$ 0.69	\$ 2.60
Over/(Under) Budget	\$ 0.09	\$ 0.25	\$ 0.21	\$ 0.25	\$ 0.80
FY2023 Forecast	\$ 0.70	\$ 0.80	\$ 0.70	\$ 0.70	\$ 2.90
FY2024 Forecast	\$ 0.75	\$ 0.85	\$ 0.75	\$ 0.75	\$ 3.10

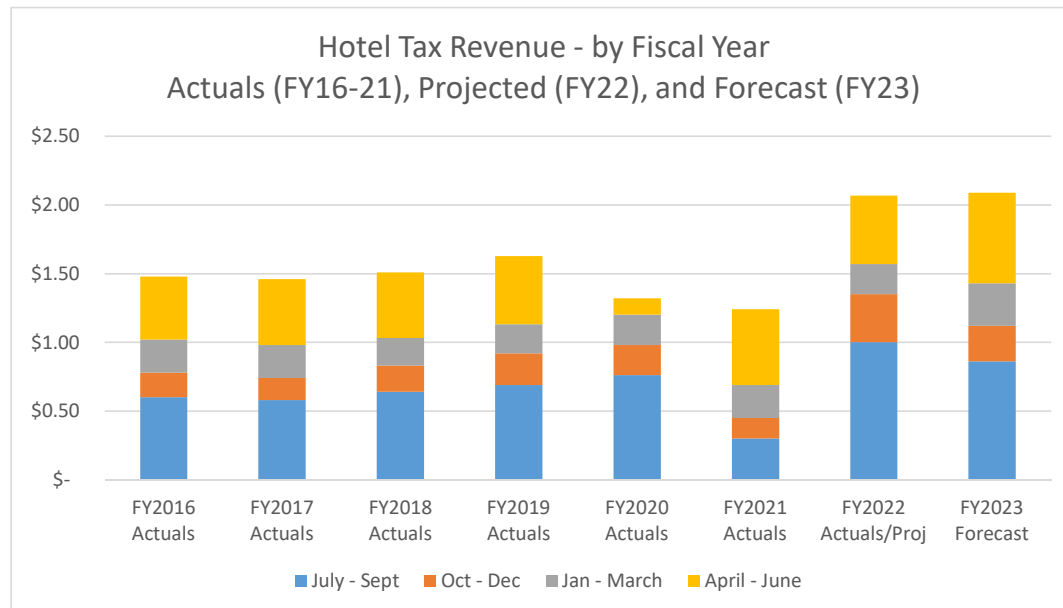
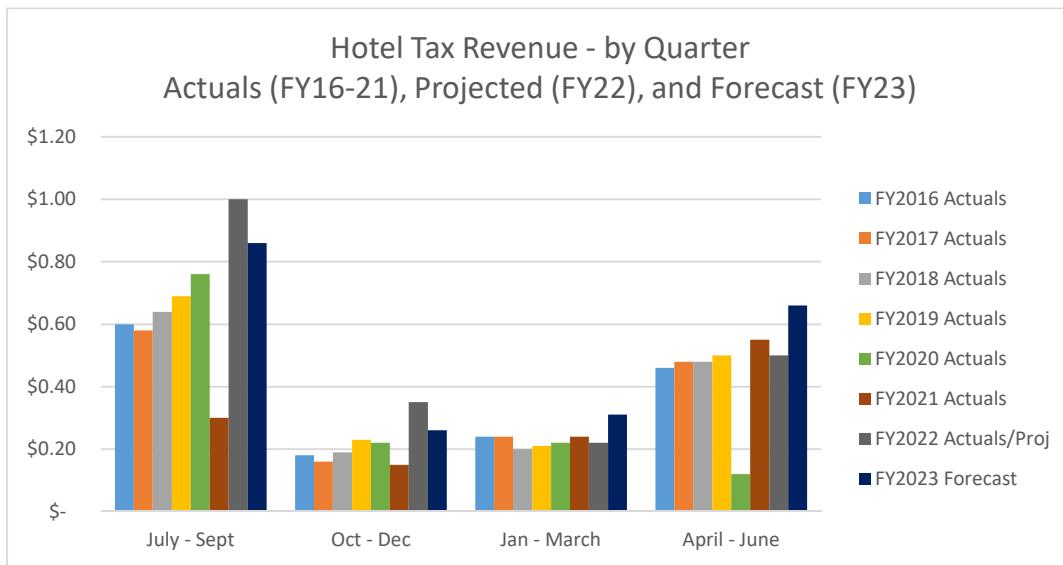
By Month and Quarter			
FY20 Q3	March	\$	8,608
FY20 Q4	April	\$	59,622
	May	\$	71,410
	June	\$	86,952
Total FY2020		\$	226,592
FY21 Q1	Jul	\$	93,529
	Aug	\$	99,659
	Sept	\$	95,405
FY21 Q2	Oct	\$	145,325
	Nov	\$	121,040
	Dec	\$	159,225
FY21 Q3	Jan	\$	126,253
	Feb	\$	120,339
	Mar	\$	151,929
FY21 Q4	Apr	\$	158,656
	May	\$	148,231
	June	\$	175,578
Total FY2021		\$	1,595,170
FY22 Q1	Jul	\$	163,701
	Aug	\$	184,066
	Sept	\$	186,254
FY22 Q2	Oct	\$	214,855
	Nov	\$	254,519
	Dec	\$	258,503
FY22 Q3	Jan	\$	216,953
	Feb	\$	215,000
	Mar	\$	220,000
FY22 Q4	Apr	\$	225,000
	May	\$	230,000
	June	\$	235,000
YTD FY2022		\$	2,603,850



Hotel Tax Actuals, Projected, and Forecast
Updated 3/26/2022

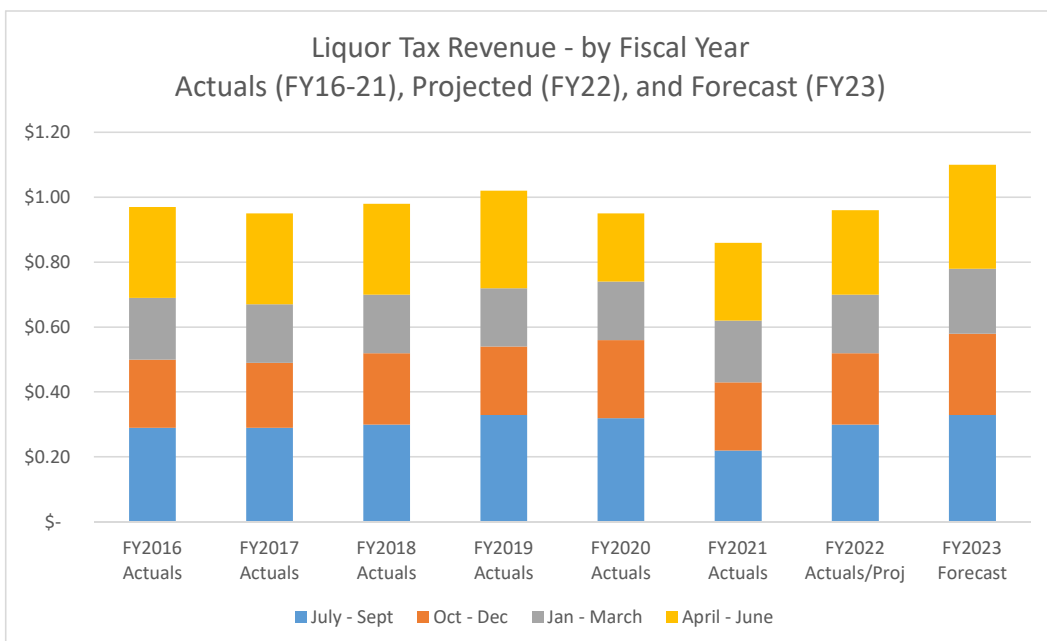
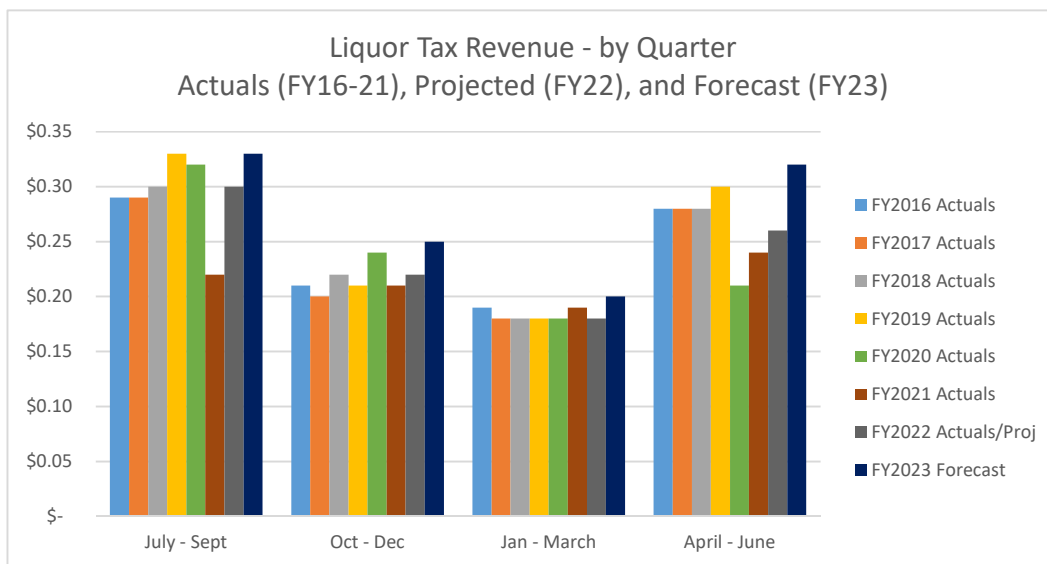
Hotel Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Total
FY2016 Actuals	\$ 0.60	\$ 0.18	\$ 0.24	\$ 0.46	\$ 1.48
FY2017 Actuals	\$ 0.58	\$ 0.16	\$ 0.24	\$ 0.48	\$ 1.46
FY2018 Actuals	\$ 0.64	\$ 0.19	\$ 0.20	\$ 0.48	\$ 1.51
FY2019 Actuals	\$ 0.69	\$ 0.23	\$ 0.21	\$ 0.50	\$ 1.63
FY2020 Actuals	\$ 0.76	\$ 0.22	\$ 0.22	\$ 0.12	\$ 1.32
FY2021 Actuals	\$ 0.30	\$ 0.15	\$ 0.24	\$ 0.55	\$ 1.24
FY2022 Adopted	\$ 0.35	\$ 0.21	\$ 0.21	\$ 0.48	\$ 1.25
FY2022 Actuals/Proj	\$ 1.00	\$ 0.35	\$ 0.22	\$ 0.50	\$ 2.07
Over/(Under) Budget	\$ 0.65	\$ 0.14	\$ 0.01	\$ 0.02	\$ 0.82
FY2023 Forecast	\$ 0.86	\$ 0.26	\$ 0.31	\$ 0.66	\$ 2.09
FY2024 Forecast	\$ 0.86	\$ 0.26	\$ 0.31	\$ 0.66	\$ 2.09

Effective January 1, 2020 the hotel tax rate increased from 7% to 9%.



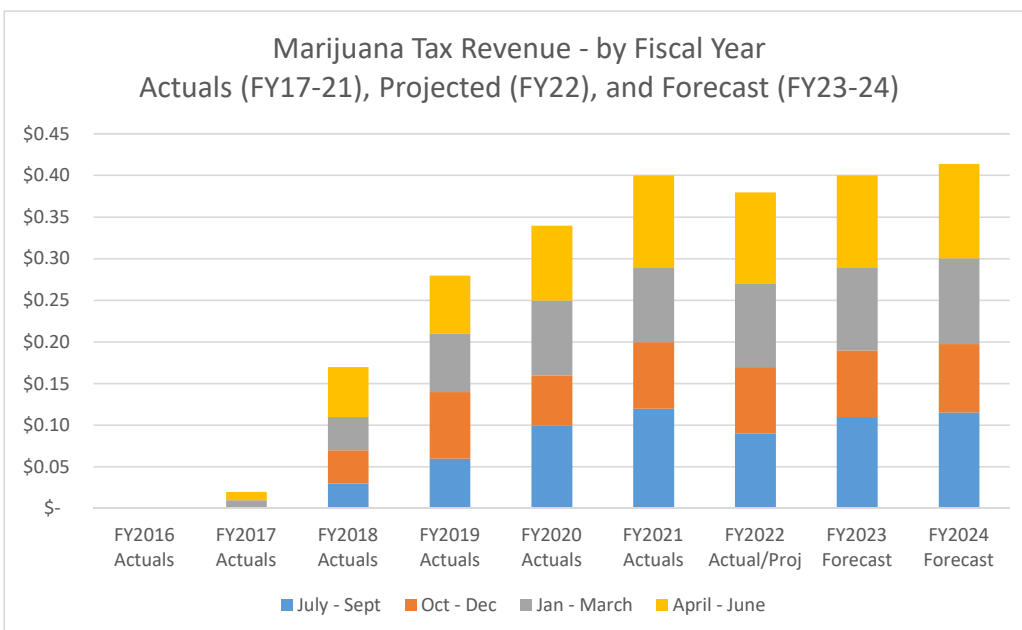
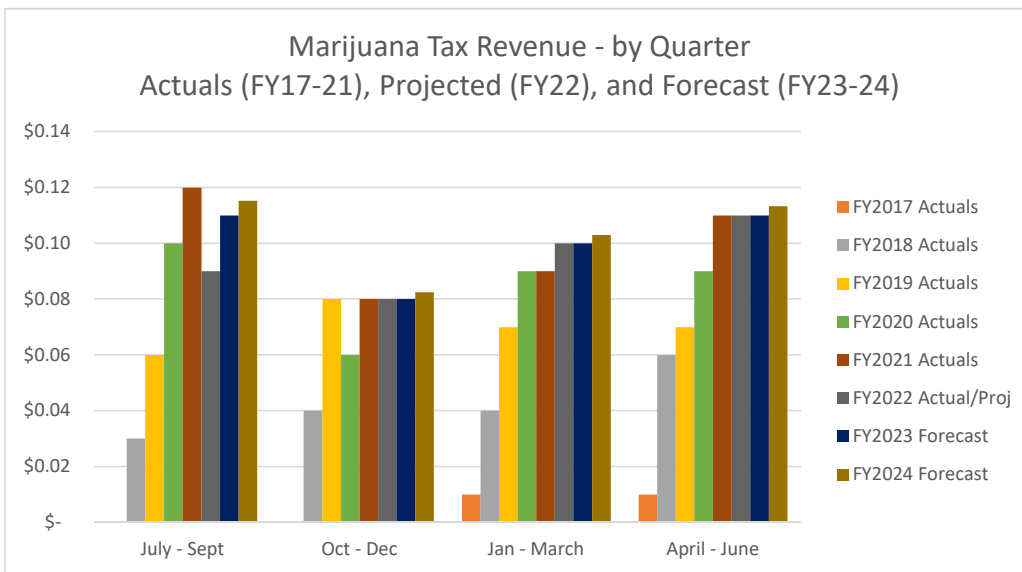
Liquor Tax Actuals and Forecast
Updated 3/26/2022

Liquor Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Total
FY2016 Actuals	\$ 0.29	\$ 0.21	\$ 0.19	\$ 0.28	\$ 0.97
FY2017 Actuals	\$ 0.29	\$ 0.20	\$ 0.18	\$ 0.28	\$ 0.95
FY2018 Actuals	\$ 0.30	\$ 0.22	\$ 0.18	\$ 0.28	\$ 0.98
FY2019 Actuals	\$ 0.33	\$ 0.21	\$ 0.18	\$ 0.30	\$ 1.02
FY2020 Actuals	\$ 0.32	\$ 0.24	\$ 0.18	\$ 0.21	\$ 0.95
FY2021 Actuals	\$ 0.22	\$ 0.21	\$ 0.19	\$ 0.24	\$ 0.86
FY2022 Adopted	\$ 0.25	\$ 0.20	\$ 0.18	\$ 0.26	\$ 0.89
FY2022 Actuals/Proj	\$ 0.30	\$ 0.22	\$ 0.18	\$ 0.26	\$ 0.96
Over/(Under) Budget	\$ 0.05	\$ 0.02	\$ -	\$ -	\$ 0.07
FY2023 Forecast	\$ 0.33	\$ 0.25	\$ 0.20	\$ 0.32	\$ 1.10
FY2024 Forecast	\$ 0.33	\$ 0.25	\$ 0.20	\$ 0.32	\$ 1.10



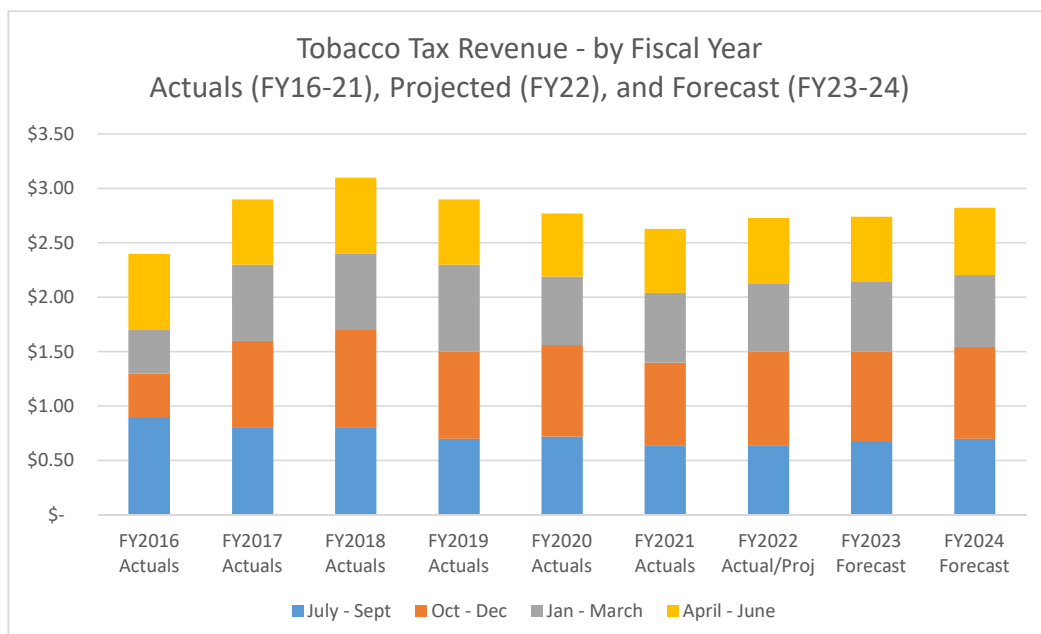
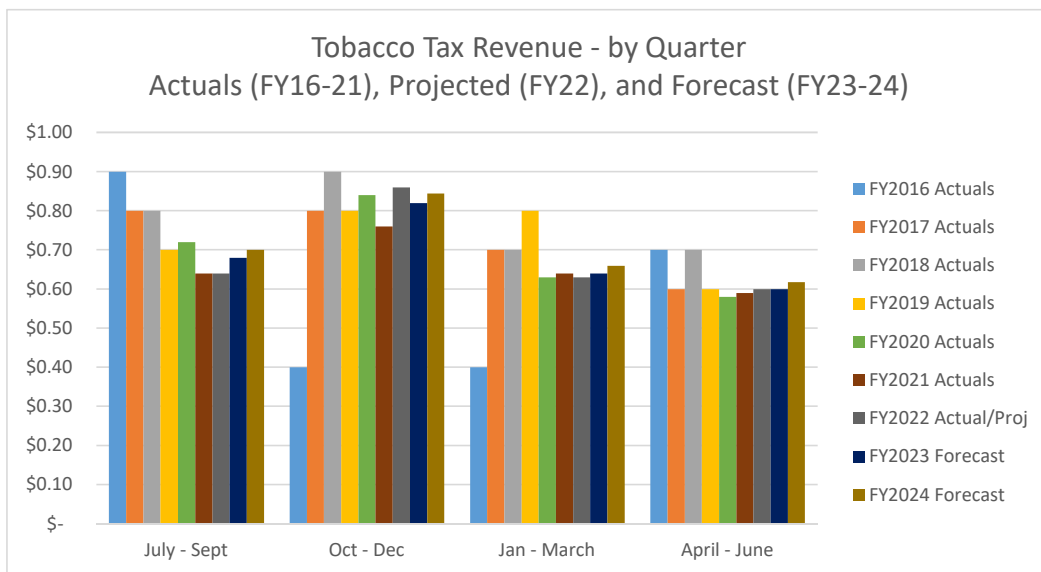
Marijuana Tax Actuals and Forecast
Updated 3/26/2022

Marijuana Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Total
FY2016 Actuals	\$ -	\$ -	\$ -	\$ -	\$ -
FY2017 Actuals	\$ -	\$ -	\$ 0.01	\$ 0.01	\$ 0.02
FY2018 Actuals	\$ 0.03	\$ 0.04	\$ 0.04	\$ 0.06	\$ 0.17
FY2019 Actuals	\$ 0.06	\$ 0.08	\$ 0.07	\$ 0.07	\$ 0.28
FY2020 Actuals	\$ 0.10	\$ 0.06	\$ 0.09	\$ 0.09	\$ 0.34
FY2021 Actuals	\$ 0.12	\$ 0.08	\$ 0.09	\$ 0.11	\$ 0.40
FY2022 Adopted	\$ 0.09	\$ 0.09	\$ 0.10	\$ 0.11	\$ 0.39
FY2022 Actual/Proj	\$ 0.09	\$ 0.08	\$ 0.10	\$ 0.11	\$ 0.38
Over/(Under) Budget	\$ -	\$ (0.01)	\$ -	\$ -	\$ (0.01)
FY2023 Forecast	\$ 0.11	\$ 0.08	\$ 0.10	\$ 0.11	\$ 0.40
FY2024 Forecast	\$ 0.12	\$ 0.08	\$ 0.10	\$ 0.11	\$ 0.41



Tobacco Tax Actuals and Forecast
Updated 3/26/2022

Tobacco Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Total
FY2016 Actuals	\$ 0.90	\$ 0.40	\$ 0.40	\$ 0.70	\$ 2.40
FY2017 Actuals	\$ 0.80	\$ 0.80	\$ 0.70	\$ 0.60	\$ 2.90
FY2018 Actuals	\$ 0.80	\$ 0.90	\$ 0.70	\$ 0.70	\$ 3.10
FY2019 Actuals	\$ 0.70	\$ 0.80	\$ 0.80	\$ 0.60	\$ 2.90
FY2020 Actuals	\$ 0.72	\$ 0.84	\$ 0.63	\$ 0.58	\$ 2.77
FY2021 Actuals	\$ 0.64	\$ 0.76	\$ 0.64	\$ 0.59	\$ 2.63
FY2022 Adopted	\$ 0.74	\$ 0.76	\$ 0.60	\$ 0.60	\$ 2.70
FY2022 Actual/Proj	\$ 0.64	\$ 0.86	\$ 0.63	\$ 0.60	\$ 2.73
Over/(Under) Budget	\$ (0.10)	\$ 0.10	\$ 0.03	\$ -	\$ 0.03
FY2023 Forecast	\$ 0.68	\$ 0.82	\$ 0.64	\$ 0.60	\$ 2.74
FY2024 Forecast	\$ 0.70	\$ 0.84	\$ 0.66	\$ 0.62	\$ 2.82



Ordinance of the City and Borough of Juneau

Serial No. 2022-06(b)

**An Ordinance Appropriating Funds from the Treasury
for FY23 City and Borough Operations**

Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. Estimated Funding Sources. The following amounts are the estimated funding sources for the City and Borough of Juneau, excluding the Juneau School District, for the fiscal year beginning July 1, 2022, and ending June 30, 2023. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	\$ 21,317,500
Federal Support	5,903,200
Taxes	122,382,500
Charges for Services	174,726,600
Licenses, Permits, Fees	8,339,000
Fines and Forfeitures	303,400
Rentals and Leases	4,817,200
Investment & Interest Income	2,976,700
Sales	529,700
Other Revenue	3,007,100
Total Revenue	344,302,900
General Governmental Fund Balance Decrease	10,277,000
All Other Funds Fund Balance Decrease	2,940,700
Support From Other Funds	82,085,600
Total Estimated Funding Sources	\$ 439,606,200

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

General Governmental Funds:

Mayor and Assembly	\$ 7,506,400
Administration:	
City Manager	3,020,200
City Clerk	779,200
Information Technology	3,364,500
Fire/Emergency Medical Services	13,077,700
Community Development	3,666,000
Finance	6,488,200
Human Resources	722,900
Law	2,224,700
Libraries	3,876,700
Parks and Recreation:	
Parks and Landscape	2,962,200
Administration and Recreation	4,509,300
Aquatics	2,690,100
Centennial Hall (Visitor Services)	639,100
Police	18,679,200
Public Works & Engineering:	
General Engineering	349,100
RecycleWorks	2,184,000
Streets	6,408,300
Transit	7,337,500
Support to Other Funds:	
School District	30,766,200
All Other Funds	1,030,000
Interdepartmental Charges	(4,913,500)
Capital Projects Indirect Cost Allocation	(700,000)
Total	116,668,000

Special Revenue Funds:

Sales Tax	1,191,000
Hotel Tax	37,000
Tobacco Excise Tax	76,400
Pandemic Response	43,500
Affordable Housing	892,200
Downtown Parking	765,500
Eaglecrest	3,398,900
Lands	1,023,600
Marine Passenger Fee	7,500
Port Development	7,600
Support to Other Funds	67,803,400
Total	75,246,600

Debt Service Funds	10,867,500
Special Assessment Funds:	
Special Assessment	413,000
Support To Other Funds	10,500
Total	423,500
Jensen-Olson Arboretum	113,200
Enterprise:	
Juneau International Airport	11,553,200
Bartlett Regional Hospital	140,598,800
Harbors	4,699,800
Docks	2,282,500
Water	3,862,500
Wastewater	13,151,200
Support to Other Funds	13,128,300
Interdepartmental Charges	(15,100)
Total	189,261,200
Internal Service Funds:	
Facilities Maintenance	3,016,200
Fleet and Equipment Reserve	11,325,900
Public Works Fleet Maintenance	2,452,300
Risk Management	32,158,400
Interdepartmental Charges	(41,314,600)
Total	7,638,200
Capital Projects:	
Capital Projects	36,592,300
CIP Engineering	2,795,700
Total	39,388,000
Total Appropriation	\$ 439,606,200

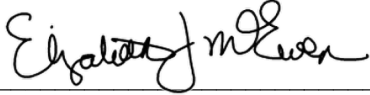
Section 4. Effective Date. This ordinance shall be effective immediately upon adoption.

Adopted this 13 day of June, 2022.



Beth A. Weldon, Mayor

Attest:



Elizabeth J. McEwen, Municipal Clerk

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2022-07(b)

**An Ordinance Appropriating Funds from the Treasury
for FY23 School District Operations**

Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. Estimated Funding Sources. The following amounts are the estimated funding sources for the City and Borough of Juneau School District, for the fiscal year beginning July 1, 2022, and ending June 30, 2023. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	\$ 48,501,400
Federal Support	2,888,000
User Fees, Permits, and Donations	2,540,700
Student Activities Fundraising	1,305,000
Total Revenue	\$ 55,235,100

TRANSFERS IN:

General Governmental Fund School District Support:	
Operations	28,491,200
Special Revenue	2,275,000
Total Transfers In	\$ 30,766,200

Fund Balance Decrease	657,700
Total Estimated Funding Sources	\$ 86,659,000

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

APPROPRIATION:

General Operations	\$ 66,444,200
Special Revenue	20,214,800
Total Appropriation	\$ 86,659,000

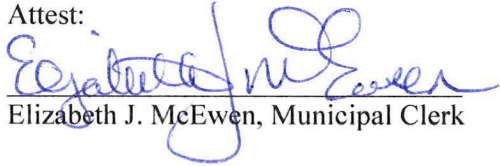
Section 4. Effective Date. This ordinance shall be effective immediately upon adoption.

Adopted this 16th day of May, 2022.



Maria Gładyszewski, Deputy Mayor

Attest:



Elizabeth J. McEwen, Municipal Clerk

Presented by: The Manager
Introduced: April 4, 2022
Drafted by: Finance

Ordinance of the City and Borough of Juneau

Serial No. 2022-08(b)

**An Ordinance Establishing the Rate of Levy for Property Taxes
for Calendar Year 2022 Based Upon the Proposed Budget for Fiscal Year 2023.**


Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. Rates of Levy. The following are the rates of levy on taxable property within the City and Borough of Juneau for the Calendar Year beginning January 1, 2022, based upon the proposed budget for Fiscal Year 2023 beginning July 1, 2022.


<u>Operation Mill Rate by Service Area</u>	<u>Millage</u>
Roaded Service Area	2.45
Fire Service Area	0.31
Areawide	6.60
<u>Operating Total</u>	<u>9.36</u>
<u>Debt Service</u>	<u>1.20</u>
<u>Total</u>	<u>10.56</u>

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

Adopted this 13th day of June, 2022.


Beth A. Weldon, Mayor

Attest:


Elizabeth J. McEwen, Municipal Clerk

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2975(b)

A Resolution Adopting the City and Borough Capital Improvement Program for Fiscal Years 2023 through 2028, and Establishing the Capital Improvement Project Priorities for Fiscal Year 2023.

WHEREAS, the CBJ Capital Improvement Program is a plan for capital improvement projects proposed for the next six fiscal years; and

WHEREAS, the Assembly has reviewed the Capital Improvement Program for Fiscal Year 2023 through Fiscal Year 2028, and has determined the capital improvement project priorities for Fiscal Year 2023.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

Section 1. Capital Improvement Program.

(a) Attachment A, entitled "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2023-2028," dated **June 1, 2022**, is adopted as the Capital Improvement Program for the City and Borough.

(b) The following list, as set forth in the "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2023 - 2028," are pending capital improvement projects to be undertaken in FY23:

FISCAL YEAR 2023 GENERAL SALES TAX IMPROVEMENTS		
DEPARTMENT	PROJECT	FY23 BUDGET
Eaglecrest	Deferred Maintenance /Mountain Operations Improvements	\$ 275,000
Manager's Office	JPD and CCFR - Radio System Replacement - seed money	150,000
Parks & Recreation	Deferred Building Maintenance	725,000
Parks & Recreation	Park & Playground Deferred Maintenance and Repairs	100,000
Parks & Recreation	Sports Field Resurfacing & Repairs	100,000
Parks & Recreation	Trail Maintenance	350,000
Parks & Recreation	Jackie Renninger Park Planning and Design	75,000
Parks & Recreation	Sigoowu Ye Park Lighting	300,000
	General Sales Tax Improvements Total	<u>\$ 2,075,000</u>

**FISCAL YEAR 2023
AREAWIDE STREET SALES TAX PRIORITIES**

DEPARTMENT	PROJECT	FY23 BUDGET
Street Maintenance	Pavement Management	\$ 800,000
Street Maintenance	Sidewalk & Stairway Repairs	750,000
Street Maintenance	Areawide Drainage Improvements	200,000
Street Maintenance	Teal St (supplemental increase from FY22)	992,000
Street Maintenance	Cedar Lane - Mend to Columbia - Surfacing and Utility Rehabilitation	360,000
Street Maintenance	Calhoun Avenue Phase 2 Surfacing and Utility Rehabilitation	1,750,000
Street Maintenance	Tongass Phase 2 (supplemental increase from FY22)	540,000
Street Maintenance	Crow Hill Drive Surfacing and Utility Rehabilitation	2,973,000
Street Maintenance	7 Mile Fleet Garage Bay Canopy Addition	100,000
Street Maintenance	Gold Creek Flume rehabilitation	200,000
Capital Transit	Bus Shelters Improvements	60,000
Capital Transit	FTA Grant Match - Install Additional Elect. Bus Charger Infrastructure - Bus	
	Barn	750,000
	FTA Grant Match - Install Elect. Bus Charger Infrastructure at Valley Transit	
Capital Transit	Center	450,000
Managers Office	Zero Waste Program	100,000
Managers Office	Lemon Creek Multi Modal Path Scoping and Planning	150,000
Engineering	Juneau Douglas North Crossing PEL Study - CBJ Staff time for project	175,000
Engineering	Road and Utility Project Designs for FY24	100,000
Engineering	Contaminated Sites ADEC Follow up Reporting	50,000
Areawide Street Sales Tax Priorities Total		<u><u>\$ 10,500,000</u></u>

**FISCAL YEAR 2023
TEMPORARY 1% SALES TAX PRIORITIES
Voter Approved Sales Tax 10/01/18 - 09/30/23**

DEPARTMENT	PROJECT	FY23 BUDGET
Manager's Office	Affordable Housing Fund	\$ 400,000 *
Manager's Office	IT Upgrades	400,000
Wastewater Utility	JDTP Decant Station	2,750,000
	Facilities Planning (Infiltration and Inflow, ABTP long term study, solids	
Wastewater Utility	digester)	300,000
Wastewater Utility	JDTP SCADA and Instrumentation Upgrades	150,000
Parks & Recreation	Deferred Building Maintenance	1,400,000
Parks & Recreation	Centennial Hall Upgrade / Deferred maintenance	2,800,000
School District	JSD Buildings Major Maintenance / Match	800,000
School District	MRCS Boiler Room Renovation	900,000
Airport	FAA Project Match	600,000
Temporary 1% Sales Tax Priorities Total		<u><u>\$ 10,500,000</u></u>

* Operating Budget Funding

**FISCAL YEAR 2023
STATE MARINE PASSENGER FEE PRIORITIES**

DEPARTMENT	PROJECT	FY23 BUDGET
Managers Office	Cirulator Plan	\$ 100,000
Docks	Real Time Weather Monitoring Station	55,000
Docks	Dock Electrification	2,640,000
Managers Office	Seawalk Expansion	1,000,000
Parks & Recreation	Refillable Water Bottle Station	50,000
Parks & Recreation	Marine Park Improvements Planning and Design	250,000
State Marine Passenger Fee Priorities Total		<u><u>\$ 4,095,000</u></u>

**FISCAL YEAR 2023
BARTLETT HOSPITAL ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY23 BUDGET
Bartlett Hospital	Deferred Maintenance	\$ 3,000,000
Bartlett Hospital Enterprise Fund Total		<u><u>\$ 3,000,000</u></u>

**FISCAL YEAR 2023
LANDS & RESOURCES FUND**

DEPARTMENT	PROJECT	FY23 BUDGET
Lands & Resources	Pits and Quarries Infrastructure Maintenance and Expansion	\$ 150,000
	Lands & Resources Fund Total	\$ 150,000

**FISCAL YEAR 2023
WASTEWATER ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY23 BUDGET
Wastewater Utility	Biosolids Crusher	\$ 2,500,000
Wastewater Utility	MWWTP SCADA	1,500,000
Wastewater Utility	Outer Drive and West Juneau Pump Station Upgrades	500,000
Wastewater Utility	MWWTP Treatment Upgrades - SBR Tank Rehab/Full Floor Aeration	500,000
Wastewater Utility	MWWTP Influent Piping Reconfiguration/Valve Upgrades	500,000
Wastewater Utility	Teal St (supplemental increase from FY22)	150,000
	Cedar Lane - Mend to Columbia - Surfacing and Utility Rehabilitation	
Wastewater Utility	(supplemental increase from FY22)	45,000
Wastewater Utility	Calhoun Avenue Phase 2 Surfacing and Utility Rehabilitation	35,000
Wastewater Utility	Tongass Phase 2 (supplemental increase from FY22)	60,000
Wastewater Utility	Collection System Lift Station Upgrades	250,000
Wastewater Utility	Crow Hill Drive	50,000
Wastewater Utility	Dudley Street (Loop Rd to End)	50,000
Wastewater Utility	Lower D and 1st Street (Douglas) -- Sewer Replacement	50,000
Wastewater Utility	Stairway Sewer Improvements	250,000
Wastewater Utility	Areawide Collection System Improvements	150,000
Wastewater Utility	Road and Utility Project Designs for FY24	50,000
Wastewater Utility	Pavement Management Program-Utility Adjustments (frames &lids)	25,000
	Wastewater Enterprise Fund Total	\$ 6,665,000

**FISCAL YEAR 2023
WATER ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY23 BUDGET
Water Utility	Glacier Highway (Lena Loop) Water System Condition Scoping	\$ 150,000
Water Utility	Cope Park Pump Station Upgrades, New Pumps, Motors, Communications	1,000,000
Water Utility	Water Pipeline Assessment	200,000
Water Utility	Crow Hill Drive (Douglas Hwy to End)	520,000
Water Utility	Lower D and 1st Street Douglas Water System Replacement	225,000
Water Utility	Teal St (supplemental increase from FY22)	70,000
	Cedar Lane - Mend to Columbia - Surfacing and Utility Rehabilitation	
Water Utility	(supplemental increase from FY22)	45,000
Water Utility	Calhoun Avenue Phase 2 Surfacing and Utility Rehabilitation	230,000
Water Utility	Tongass Phase 2 (supplemental increase from FY22)	105,000
Water Utility	PRV Station Improvements / Upgrades, Crow Hill, 5th St Douglas, W Jnu	100,000
Water Utility	Areawide Water System Repairs	100,000
Water Utility	Road and Utility Project Designs for FY24	50,000
Water Utility	Pavement Management Water Utility Adjustments	8,000
	Water Enterprise Fund Total	\$ 2,803,000

ORDINANCE 2022-06(b) CAPITAL PROJECTS FUNDING TOTAL

\$ 39,388,000

ORDINANCE 2022-06(b) OPERATING BUDGET FUNDING TOTAL

\$ 400,000 *

*** Operating Budget Funding**

(c) The following list, as set forth in the "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2023-2028," are capital improvement projects identified as priorities proposed to be undertaken beginning in FY23, but are dependent on other unsecured funding sources. As the sources are secured, the funds will be appropriated:

**FISCAL YEAR 2023
AIRPORT UNSCHEDULED FUNDING**

DEPARTMENT	PROJECT	
Airport	Construct Terminal Area (121/135) Apron Rehab & North ramp lighting & fencing	\$ 7,400,000
Airport	26 MALSR (FAA F&E Project)	3,900,000
Airport	Channel Flying Property Acquisition (FAA compliance)	1,500,000
Airport	Taxilane Improvement (East) non-FAA eligible portions	225,000
	Airport Unscheduled Funding Total	\$ 13,025,000

**FISCAL YEAR 2023
UNSCHEDULED FUNDING**


DEPARTMENT	PROJECT	
Capital Transit	FTA Grant - Install additional Elect. Bus Charger Infrastructure	\$ 3,200,000
Capital Transit	FTA Grant Match - Instal Elect. Bus Charger Infrastructure at Valley Transit Center	1,500,000
Parks and Recreation	Hank Harmon Public Range Hunter Safety Access Grant (unscheduled)	600,000
Parks and Recreation	Eagle Valley Center Heat Pump and Energy Efficiency (unscheduled)	300,000
Harbors	UAS Downtown Property Purchase	3,000,000
Harbors	Cost Share w/ ACOE - Statter Breakwater Feasibility Study	500,000
Street Maintenance	Calhoun Avenue Pedestrian Bridge Rehabilitation -Replacement - FED Hwys Bridge Rehabilitation Grant	350,000
Managers Office	JPD and CCFR - Radio System replacement	12,000,000
	Unscheduled Funding Total	\$ 21,450,000

Section 2. Fiscal Year 2023 Budget. It is the intent of the Assembly that the capital improvement project budget allocations as set forth in the FY23 pending Capital Improvements List in Section 1(b), above, not already appropriated, shall become a part of the City and Borough's Fiscal Year 2023 Budget.

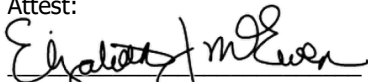
Section 3. State and Federal Funding. To the extent that a proposed CIP project, as set forth in Section 1(c), above, includes state funding, federal funding, or both, the amount of funding for that project is an estimate only, and is subject to appropriation contingent upon final funding being secured. It is the intent of the Assembly that once funding is secured, these items will be brought back to the Assembly for appropriation.

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

Adopted this 13th day of **June**, 2022.


Beth A. Weldon, Mayor

Attest:


Elizabeth J. McEwen, Municipal Clerk