



Biennial Budget

Revised Fiscal Year 2024

Year 2 of the FY23/24 Biennial Budget

Submitted to the Assembly April 5, 2023



Photo courtesy Erin Flick

BIENNIAL BUDGET
FISCAL YEAR 2024
YEAR 2 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 Manager*

Stevie Gawryluk, *Budget Analyst*

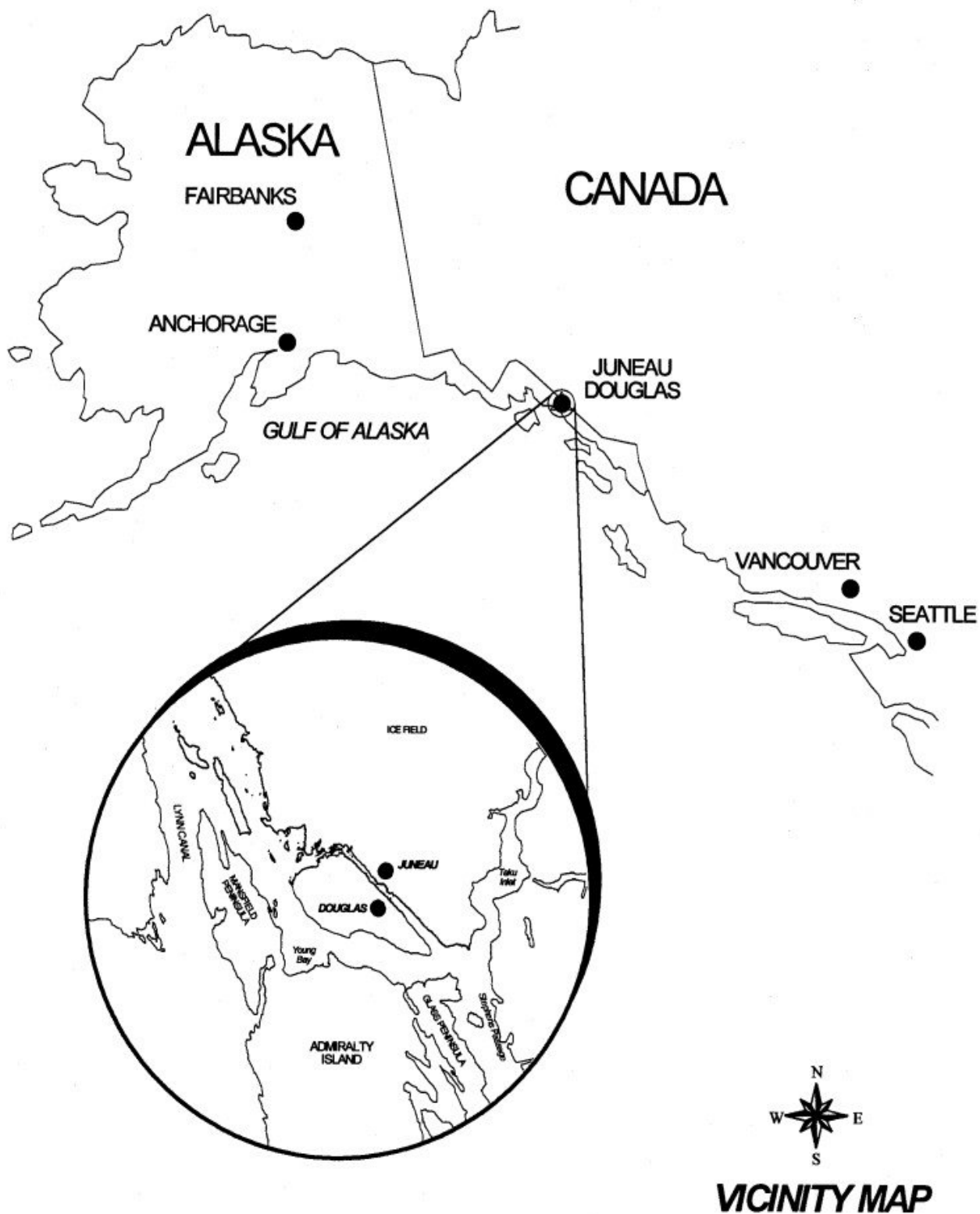
Sarita Knull, *Controller*

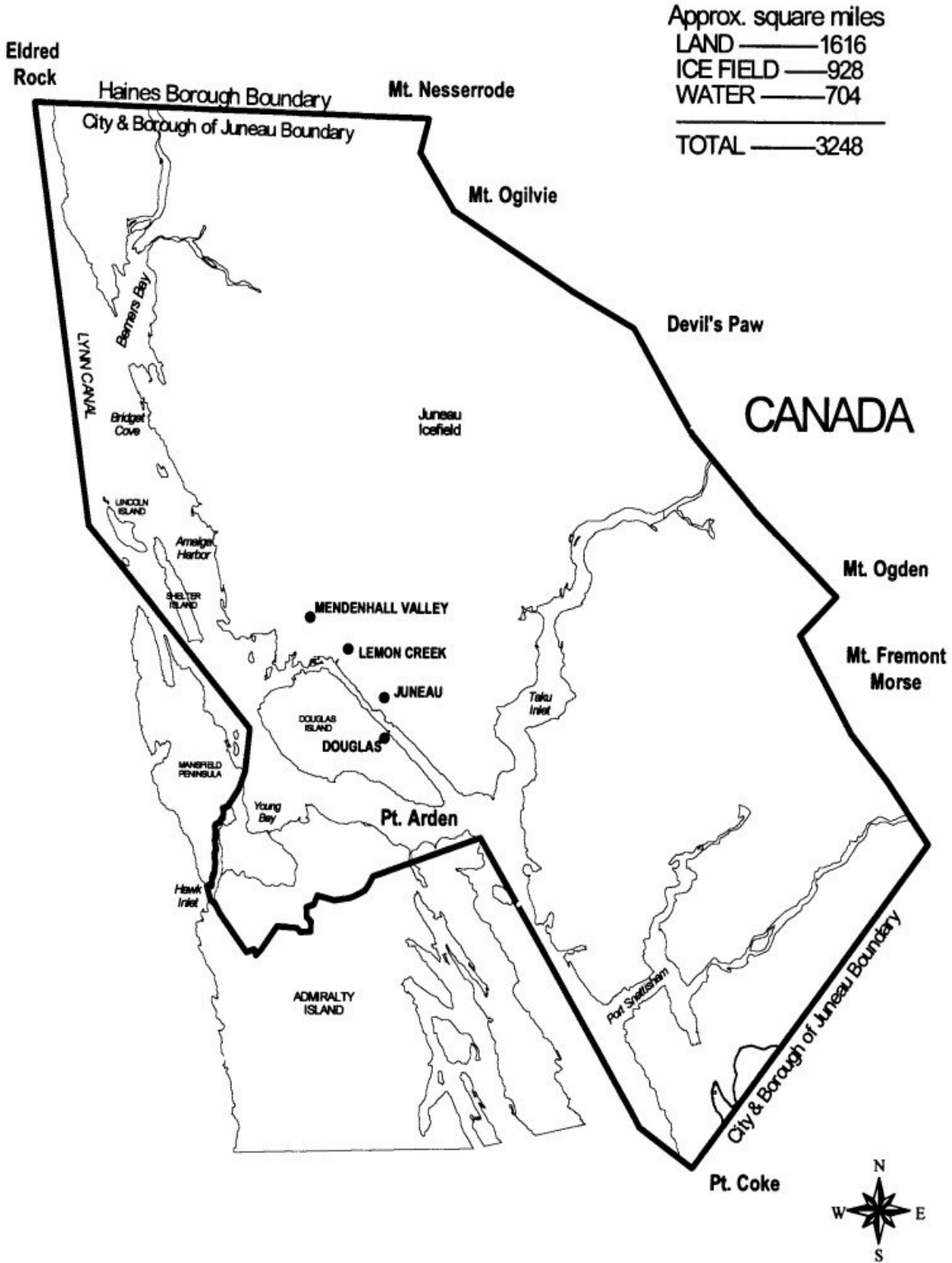
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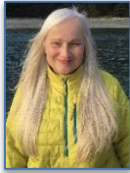




MAYOR AND ASSEMBLY



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



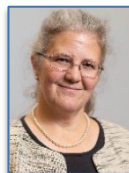
Wáahlaal
Gíidaak
District 1
Assembly Member



Wade Bryson
District 2
Assembly Member



Christine Woll
District 2
Assembly Member



Michelle
Bonnet Hale
District 2
Assembly Member

Land Acknowledgement

We would like to acknowledge that the City and Borough of Juneau is on Tlingit land, and wish to honor the indigenous peoples of this land. For more than ten thousand years, Alaska Native people have been and continue to be integral to the well-being of our community. We are grateful to be in this place, a part of this community, and to honor the culture, traditions, and resilience of the Tlingit people. Gunalchéesh!

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

Ruth Kostik
Revenue Officer

Adrien Speegle
Budget Manager

Angelica Lopez-Campos
Accountant

Stevie Gawryluk
Budget Analyst

Jodi Van Kirk
Accountant

Sarita Knull
Controller

Sara Murray
Accountant

Angie Flick
Treasurer

Sonia Delgado
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 FY24 Revised 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 and Rescue

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:

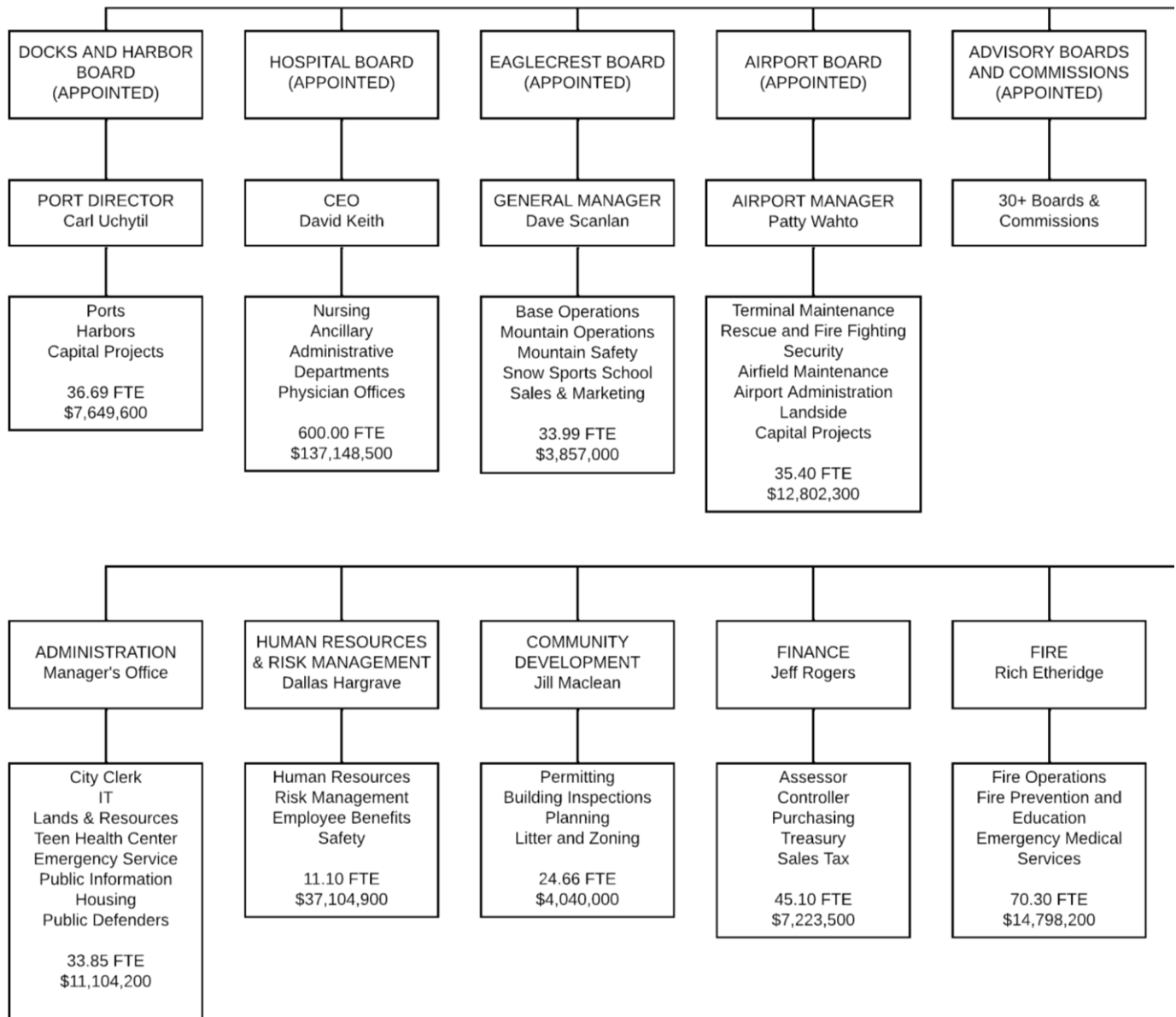
Non-major Funds

- 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.

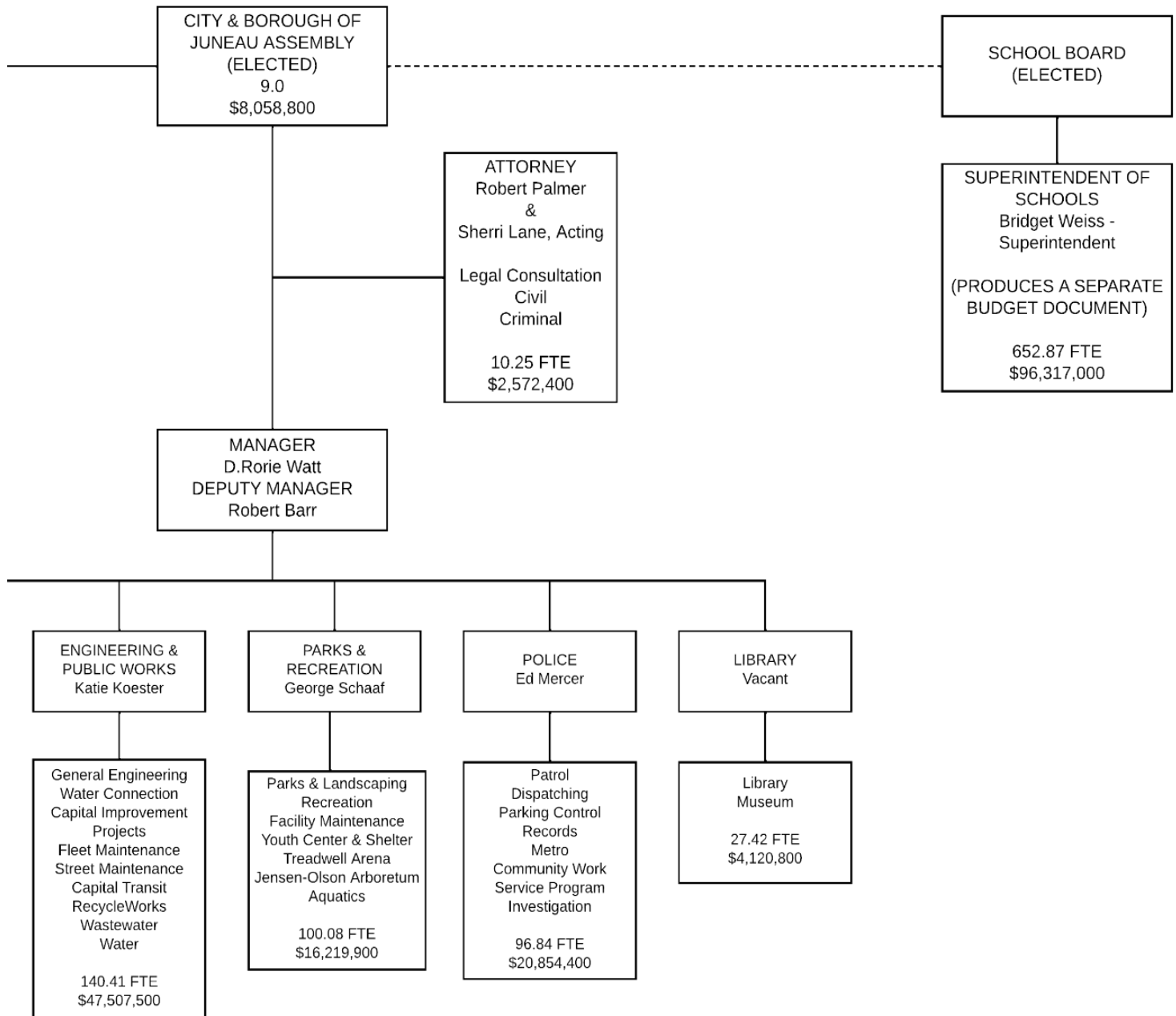
The chart on the following pages shows the organization of the CBJ based on management control.

OVERVIEW OF GOVERNMENTAL FUNCTIONS



NOTE: Budget & FTE based on the FY24 Revised Budget.
HRRM, Law & Engineering (CIP) provide shared services to BRH & JSD

OVERVIEW OF GOVERNMENTAL FUNCTIONS



NOTES

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COMMUNITY HISTORY

Indigenous Tlingit people have occupied northern Southeast Alaska since time immemorial, and it was not until the 1700s that non-natives arrived to the area. In 1881, the Committee on Town Laws voted for a new name for the town of Juneau. “Juneau City” won the vote overruling “Harrisburg,” and “Rockwell.” In 1882, the change was officially made by the U. S. Post Office Department who dropped the word “City” making the official name “Juneau.”

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

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

The “City of Douglas” was incorporated in 1902.

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

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

By Marian Miller

COMMUNITY PROFILE

Date of incorporation Home Charter	July 1, 1970
Form of government	Mayor and Assembly
Area.....	3,248 square miles
Population.....	32,155

Employment and Economy

Private sector employment.....	9,801
Public sector employment.....	6,646
Unemployment	4.7%

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

Real estate.....	\$ 95,516
Contractors.....	\$ 288,614
Liquor and restaurant.....	\$ 113,898
Retail sales – general	\$ 172,865
Foods.....	\$ 236,892
Transportation and freight	\$ 158,441
Professional services.....	\$ 373,778
Retail sales – specialized	\$ 185,482
Automotive	\$ 87,273
Other	\$ 953,373

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

HECLA Greens Creek Mining	\$ 242,045
Coeur Alaska	\$ 166,090
Alaska Electric Light & Power.....	\$ 105,488
O Jacobsen Drive Juneau LLC	\$ 29,154
Fred Meyer of Alaska Inc.	\$ 23,925
Juneau I LLC	\$ 21,241
Southeast Alaska Regional Health Consortium.....	\$ 20,769
Petrol 49 Inc.....	\$ 19,518
Coogan Alaska LLC	\$ 18,980
AKBEV Group LLC.....	\$ 18,715

Major Employers (top nine by number of employees):

State of Alaska.....	3,480
Federal Government	709
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, 2022.

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 FY22 Actuals, FY23 Amended Budget, FY23 Projected Actuals, FY24 Approved Budget and FY24 Revised Budget: Summary of Operating Revenues by Source, Summary of Expenditures by Fund, Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, and Changes in Fund Balances – 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 FY24.

General Governmental Funds

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

Mayor and Assembly through Debt Service Fund

These sections contain comparative schedules for expenditures and funding sources, budget highlights, and core services for each department within the CBJ. 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.

Supplemental Financial and Assembly Documents

This appendix contains supplemental financial documents and legislative ordinances and resolutions for Assembly consideration.

NOTES

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CITY MANAGER'S BUDGET MESSAGE



April 5, 2023

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

CITY MANAGER'S BUDGET MESSAGE

This FY24 Budget Message probably reads a lot like the budget message for FY23. Juneau has emerged from the pandemic and the economic downturn that came with it. We see growth and green shoots in almost all directions. While the past several years were shaped largely by uncertainty, the future appears clearer and more predictable. CBJ will receive one final tranche of federal pandemic relief revenue, but that is likely the last.

Both revenues and expenditures will be reliably higher in FY24 than in any previous year. This results from economic growth and from once-in-a-generation inflationary pressures. Personnel expenditures have inflated due to contractual increases and expanded employee benefits designed to promote recruitment and retention in a very challenging labor market. Non-personnel expenditures have inflated, in some cases by as much as 15% to 20% (or even more for construction projects). Sales tax revenues have rapidly increased because residents and guests are paying more for groceries, fuel, tours, and almost everything else they buy. Property assessments have grown significantly because buyers are willing to pay so much more for homes, and the Assembly will need to decide how much property tax to generate via the mill rate.

Ultimately, Juneau's financial situation is admirable, and many communities would wish to be in our position. Municipal revenues are rising to meet the demand of municipal expenditures, and unrestricted fund balances remain higher-than-normal. The Assembly will face many challenges during the budget process, but you are in an excellent position to 'Send It.'

Assumptions

The proposed budget assumes that the pandemic is now an endemic illness that affects the community similarly to a flu season. Importantly, the budget assumes that the pandemic is no longer significantly distorting Juneau's economy.

As with FY23, the headline story of FY24 is that of **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. The only bit of good news is that the rate of inflation appears to have peaked and reversed. That does not mean costs stop inflating, but it does mean that the rate of that inflationary increases is slowing down.

The proposed FY24 budget assumes 1.6 million cruise passengers in the summer of 2023. This forecast accords with the proposed plan to spend passenger fees. There are no guarantees, but all signs point to the largest cruise tourism season in Juneau's history. Summer revenue will be high, and we all should anticipate the public chafing that comes with a very busy cruise season.

CITY MANAGER'S BUDGET MESSAGE

The budget also assumes that the State makes good on its funding obligations—for school bond reimbursement, for community revenue sharing, and other shared state revenues. The mood in the Capitol today is convivial and collaborative. Let us hope that spirit continues and that our elected leaders rise to their responsibilities.

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

All revenues are forecast to be higher in FY24 than in FY23.

The Borough Assessor has completed the 2023 assessment process with a resulting property valuation of \$6.5 billion. This represents 13% growth in assessed value from 2022 to 2023, resulting principally from the rise in home prices we see in the community. The residential home sales market continued to be exceptionally hot into 2022 with most homes selling in just a few days after receiving multiple offers with escalating contingencies. The market had many buyers and few sellers, which pushed prices higher and higher. However, higher interest rates in the 2nd half of 2022 did slow and cool the sale of single family homes. Home values as of January 1, 2023 may represent a peak, and it would not be surprising to see a reduction in home values next year if interest rates remain high.

Two years ago, there was a considerable effort to bring commercial assessments into equity with residential assessments, which was achieved through a 50% increase to the base value of land. Efforts continue to rebalance commercial assessment values between various areas of town. Hence, the Assessor made a minor reduction to the value of downtown commercial parcels while increasing the value of parcels outside of downtown.

This substantial property valuation growth offers the opportunity to reduce the mill rate while still generating significantly more property tax. As such, for the FY24 budget, the Finance Department has calculated a mill rate of 10.28 mills, which generates only enough property tax to pay CBJ general government costs after consideration of a \$1 million lapse. At this mill levy, total property tax is forecast to be \$65.3 million, including debt service. This is an increase of \$5.9 million over FY23, or 10% property tax growth. During the budget process, the Finance Department will present a new Mill Rate Sensitivity graph—which represents the taxes generated and the resulting surplus or deficit at various mill rates. The Assembly will be able to use this tool to decide on a mill rate that pays for all budgeted expenditures while keeping the mill rate as low as possible. A lower-than-typical mill rate would give future Assemblies the ability to raise the mill rate to offset a potential decline in home values.

Sales Tax is forecast to be \$65.4 million for FY24, an increase of \$9.7 million over the FY23 budget but just \$3.1 million higher than the most recent FY23 forecast. This will be the largest annual sales tax return in CBJ history. This tax forecast is considerable, but it is rational given the substantial impact of inflation, Juneau's economic recovery, new revenue from remote sales tax collection (now nearing \$4.0 million alone), and new sales taxes collected aboard cruise ships.

Likewise, hotel-bed tax is forecast to exceed pre-pandemic levels at \$3.42 million in FY24. This forecast may also seem aggressive, but hotel tax returns continue to be considerably higher than in previous years. Notably, CBJ received approximately \$1.36 million of bed tax in the first *quarter* (just three months) of FY23. That far exceeded any prior quarter of CBJ's history by more than 30%. Also of note, the second quarter of FY23 exceeds \$460,000—a bumper return for a quarter that is typically the slowest of the year.

CITY MANAGER'S BUDGET MESSAGE

These big returns are the result of many factors: rate increase from 7% to 9%, cost inflation, strong demand, and low supply. These recent quarters reinforce other strong indications that hotel-bed tax returns will be their strongest ever in FY24.

Finally, the proposed FY24 budget forecasts \$21.5 million of passenger fees. As with other revenues, this will be the highest level of passenger fee revenue in CBJ history. Comments on the assumed passenger count for 2023 are above. Without a doubt, Juneau has a big summer season ahead of us, and the economic activity and impact will be very significant.

The FY24 budget also includes a \$1.3 million grant from the Local Assistance and Tribal Consistency Fund (LATCF) grant program that we believe will be the final allotment of federal relief related to the COVID-19 pandemic.

In summary, CBJ revenues are growing rapidly across the board. All told, general fund revenues from property tax, sales tax, hotel tax, alcohol tax, and user fees will be \$16.2 million higher than the previous fiscal year.

Budgeted Expenditures

The FY24 budget represents 'status quo' services in many areas, but it also adds funding for several areas of emerging need. The budget summary document details all 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 CIPs by \$1.3 million (to aid against the rising cost of construction). Additionally, the Juneau School District is requesting \$2.3 million in new instructional funding up-to-the-cap, which is funded in my proposed FY24 budget. My proposed budget does not include a separate JSD request for additional non-instructional funds, which will need to be reviewed and decided by the Assembly.

Personnel costs are \$2.6 million higher in FY24 than the current year, resulting from a 2% negotiated wage increase and earned merit increases. In addition, \$700,000 has been added to the budget for the cost of the new dependent care assistance program (\$5,000 per eligible employee) and the new deferred compensation match (up to 4% of wages for long-term employees). Combined, these measures go a long way to ensure that CBJ remains competitive in a challenging hiring environment.

The budget funds a wide variety of non-personnel cost growth totaling approximately \$3.2 million. Approximately \$1.0 million of that amount is attributed purely to non-personnel inflation in all areas of the city budget. In addition to inflationary increases, \$513,500 has been added to the budget to improve CBJ's technology footprint. The budget also includes \$527,900 of new funding for departmental fleet contributions—which is how CBJ pays for all fleet vehicles and other durable equipment, particularly for police and fire. The proposed budget also funds many rising costs that cannot be avoided including increases for the public defender contract and the cold weather shelter.

In response to emerging municipal needs, I have proposed the addition of several new positions to the budget. These new positions total 4.76 FTEs, and include: a new commercial appraiser in the Assessor's Office, a new IT business analyst to support critical enterprise software development and maintenance, a new position in HR to better support recruitment and retention efforts, a new recreation coordinator to meet the high demand for youth summer camps, and new partial positions at the pools and ice rink to support increased public demand at those facilities. These new positions add approximately \$500,000 to the FY24 proposed budget. All of these increases are necessary to provide the level of services that the public has demanded. The commercial appraiser is in response to chronic lack of information about the value of commercial real estate *and* the public's decision to repeal the real estate sale disclosure requirement. The

CITY MANAGER'S BUDGET MESSAGE

IT analyst will support the continued demand for modern technical services, both internal and external, the HR position will support all Departments as they recruit for, hire and train employees on a more frequent basis (on average, employees work for us for shorter periods of time) and the recreation funding will increase our already over-subscribed programs, the most accessible in Juneau.

All told, these proposed changes add \$8.3 million of new recurring cost (operating and CIP) to the CBJ general fund budget over FY23. That amount does not include an additional \$2.3 million that funds JSD to-the-cap. Combined, the recurring FY24 expenditure budget grows by nearly \$10.6 million over FY23.

In FY24, my proposed budget also includes \$16.0 million of proposed one-time spending. Significantly, I have proposed \$10.0 million for a New City Hall. This proposal would invest unrestricted fund balance in a necessary capital improvement that will substantially reduce CBJ's long term operating costs. I have paired that proposal with a \$50,000 appropriation to educate Juneau voters on the long-term benefits of a New City Hall. In accordance with the Assembly Resolution, I have proposed a \$4.0 million transfer to the Restricted Budget Reserve—this amount is sufficient to meet the Resolution's reserve target as of CBJ's audited FY22 revenues. I have also proposed a \$2.0 million appropriation for the long-awaited replacement of the Juneau Police Department radio system. I do not propose these investments lightly, and I suspect that these one-time investments will garner significant public and committee attention during the budget process. Our office space conditions are untenable and our perpetual rental of space is an inefficient use of the public dollar, the radios must be upgraded and we should follow our policy on budget reserves.

General Government Fund Balances

According to current projections, unrestricted general government fund balance (including the Sales Tax Fund) will be approximately \$28.0 million at the end of FY23. The Restricted Budget Reserve is projected to have returned to \$16.6 million, after all loaned funds from JEDC for the COVID emergency loan program have been repaid. Hence, total general government fund balance—unrestricted and restricted—is projected to be \$44.6 million at the end of FY23 and the beginning of FY24.

As proposed, the recurring FY24 budget (operating and capital) is balanced after consideration of a \$1.0 million lapse. Hence, the recurring budget would have no impact on fund balance. However, including non-recurring revenues and expenditures, the budget would reduce unrestricted fund balance from \$28.0 million to \$12.7 million while increasing the Restricted Budget Reserve from \$16.6 million to \$20.6 million.

SUMMARY

With the pandemic effectively behind us, FY24 will be a period of significant economic growth. Juneau will be hitting its post-pandemic stride, with substantially increased municipal revenue to pay substantially increased municipal costs. The time is nigh to be bold with municipal investments. During her address to the Alaska Legislature, Senator Murkowski reminded Alaskans how important it is that *we take action*—with our own dollars—to invest in our communities. I believe my proposed budget puts the Assembly in a good position to rise to that challenge. In other words, to 'Send It.'

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

	FY23 Amended	FY24		FY23 vs FY24 Rev % Change	FY24 App vs FY24 Rev % Change
		Approved	Revised		
Revenue:					
State Support <i>(Note 1)</i>	70,201,100	62,027,500	77,072,900	9.79	24.26
Federal Support <i>(Note 2)</i>	8,791,200	8,587,300	8,209,300	(6.62)	(4.40)
Taxes <i>(Note 3)</i>	122,382,700	124,307,700	139,882,400	14.30	12.53
Charges for Services <i>(Note 4)</i>	174,726,600	175,511,100	169,924,400	(2.75)	(3.18)
Licenses, Permits, Fees <i>(Note 5)</i>	10,879,700	10,906,300	15,555,400	42.98	42.63
Fines and Forfeitures	303,400	303,100	394,900	30.16	30.29
Rentals and Leases	4,817,200	4,940,300	5,492,300	14.01	11.17
Investment and Interest Income	2,976,700	2,976,700	6,381,200	114.37	114.37
Sales	529,700	539,600	502,900	(5.06)	(6.80)
Donations	213,000	188,000	198,100	(7.00)	5.37
Special Assessments	34,900	34,900	35,100	0.57	0.57
Other Revenue	4,064,200	4,015,100	4,139,000	1.84	3.09
Bond Proceeds	11,600,000	-	-	(100.00)	-
Total Revenue	411,520,400	394,337,600	427,787,900	3.95	8.48
Expenditures:					
General Government - City <i>(Note 6)</i>	95,635,000	89,745,400	101,592,100	6.23	13.20
General Government - School District <i>(Note 7)</i>	86,659,000	86,663,300	96,317,000	11.14	11.14
Non-Board Enterprise	17,354,000	17,277,900	18,406,400	6.06	6.53
Board Controlled <i>(Note 8)</i>	165,953,300	159,156,300	156,713,000	(5.57)	(1.54)
Internal Service <i>(Note 9)</i>	12,064,500	(219,300)	12,430,300	3.03	(5,768.17)
Debt Service <i>(Note 10)</i>	10,867,500	8,274,900	11,519,700	6.00	39.21
Capital Projects <i>(Note 11)</i>	50,230,900	33,823,700	57,902,000	15.27	71.19
Special Assessments	425,100	414,700	433,100	1.88	4.44
Total Expenditures	439,189,300	395,136,900	455,313,600	3.67	15.23
Fund Balance Increase (Decrease)	(27,668,900)	(799,300)	(27,525,700)	(0.52)	3,343.73

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

Funding Source Notes

1. State Support – The FY24 Revised Budget increased \$6.7 million (9.7%) from the FY23 Amended Budget. This increase is driven primarily by an increase of \$4.7 million in State contribution for School PERS/TRS retirement and a \$3.3 million increase in anticipated State Marine Passenger Fees, offset by a \$2.8 million decrease of State COVID-19 pandemic related grants. The FY24 Revised Budget increased \$15 million from the FY24 Approved Budget for the same reasons the FY24 Revised Budget increased from the FY23 Amended Budget, as well as a \$1.6 million increase in Education grants and a \$3.6 million increase in miscellaneous grants relating to one-time fleet and equipment reserve grant funding in the FY24 Revised Budget.
2. Federal Support – The FY24 Revised Budget decreased \$581,900 (6.6%) from the FY23 Amended Budget. This is due to no longer anticipating any federal support relating to the COVID-19 pandemic in FY24.

EXECUTIVE SUMMARY

3. Taxes – The FY24 Revised Budget tax revenue increased \$17.5 million (14.3%) over the FY23 Amended Budget. This reflects an increase in sales taxes of \$9.8 million (17.5%) and property taxes of \$5.9 million (10%), stemming from a substantial growth in assessed property values. Sales tax revenues in FY23 were driven higher by both a normalizing post-pandemic economy and the impacts of inflation on the price of goods and services. The FY24 Revised Budget increased \$15.6 million (12.5%) over the FY24 Approved Budget due to projected sales and property tax increases.
4. Charges for Services – The FY24 Revised Budget decreased \$2.9 million (1.64%) over the FY23 Amended Budget. This is driven by a decrease in anticipated revenue by the Hospital in a post-pandemic environment. The FY24 Revised Budget decreased \$3.6 million (2.08%) over the FY24 Approved Budget, again due to decreased charges for services for the Hospital.
5. Licenses, Permits and Fees – The FY24 Revised Budget increased \$4.7 million (43%) over the FY23 Amended. This is primarily due to an increase in the anticipated Marine Passenger Fees and Port Development Fees as cruise tourism is anticipated to return to a normal, if not exceptionally busy season in the summer of 2023. The FY24 Revised Budget increased \$4.7 million (42.6%) over the FY24 Approved Budget due again to high revenue projections for Marine Passenger and Port Development fees.

Expenditure Notes

6. City General Government – The FY24 Revised Budget increased \$6 million (6.2%) from the FY23 Amended Budget. This cost growth is primarily driven by inflationary impacts on professional services and supplies, as well as personnel negotiated wage and benefit increases. The FY24 Revised Budget increased 11.8 million (13.2%) over the FY24 Approved Budget, again as a factor of inflation and funding negotiated wage and benefit increases.
7. School District – The FY24 Revised Budget increased \$9.7 million (11.1%) over the FY23 Amended Budget primarily as a result of a steep increase in the State contributions for School PERS/TRS and an increase in education grants. The FY24 Revised Budget increases the same amount and for the same reasons as the FY24 Approved Budget.
8. Board Controlled –The FY24 Revised Budget decreased \$7.2 million (4.3%) over the FY23 Amended Budget. This decrease is primarily due to a reduction in staffing and commodities and services costs at the Hospital in light of lower than anticipated revenue projections. The FY24 Revised Budget changes immaterially from the FY24 Approved Budget.
9. Internal Service – The FY24 Revised Budget increased immaterially over the FY23 Amended Budget. The FY24 Revised Budget increased \$12.6 million (5,768.2%) over the FY24 Approved Budget due to significant increases in Fleet and Equipment Reserve expenditures for transit buses.
10. Debt Service – The FY24 Revised Budget increased \$652,300 (6%) over the FY23 Amended Budget primarily due to the reduction in outstanding school construction debt, as multiple bonds were fully paid off during FY23, offset by starting repayment on a parks bond that was issued in FY23. The FY24 Revised Budget reflects an increase of \$3.2 million (39.2%) over the FY24 Approved Budget due to starting repayment on a parks bond that was issued in FY23.
11. Capital Projects – Capital projects vary from year to year; details are included in the FY24 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 FY24 Revised CIP budget is \$7.7 million more than the FY23 Amended Budget, and \$24.1 million more than the FY24 Approved Budget as a result of more funding available to allocate to capital projects from higher than anticipated sales tax forecasts.

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY24 Revised Budget includes funding for 1,927.96 Full Time Equivalent (FTE) positions. The FY23 Amended Budget staffing did not change overall from the FY23 Adopted staffing level. The increases consist of:

	FTE
FY23 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,961.71
FY23 General Government, Internal Service and Enterprise staffing changes (<i>Note 1 below</i>)	0.00
FY23 Amended Staffing , referenced in full time equivalent positions (FTEs)	1,961.71
FY24 Revised General Government, Internal Service and Enterprise staffing changes (<i>Note 2 below</i>)	(33.75)
FY24 Revised Staffing , referenced in full time equivalent positions (FTEs)	1,927.96
FY23 Amended General Government, Internal Service and Enterprise Staffing Changes	
City Manager:	
Grant Writer	(1.00)
Engineering and Public Works:	
Grant Writer	1.00
Information Technology:	
GIS Technician	(0.66)
Community Development:	
GIS Technician	0.66
	0.00
FY24 Revised General Government, Internal Service and Enterprise Staffing Changes	
City Manager: Increased Public Information Officer FTE from 0.75 to 1.00	0.25
City Clerk: Formalization of election worker positions	0.14
Finance: Addition of 1.00 FTE for Commercial Appraiser position	1.00
Fire: Increased 0.50 FTE for full funding of Mobile Integrated Health Administrative Assistant position	0.50
Human Resources:	
Increased Human Resources Technician by 0.50 FTE	0.50
Increased Human Resources Consultant by 0.50 FTE	0.50
Information Technology: Addition of 1.00 FTE for Business Analyst position	1.00
Law: Eliminated Civil Litigation/Support Assistant position	(1.00)
Libraries: Addition of 0.01 FTE Museum Assistant position (grant-funded)	0.01
Parks and Recreation:	
Administration and Recreation:	
Addition of 1.00 FTE for Recreation Coordinator position at Dimond Park Field House	1.00
Increased 0.84 FTE Recreation Coordinator position to 1.00 FTE at Ice Arena	0.16
Increased 0.90 FTE Youth Development Leader position to 1.00 FTE at Zach Gordon Youth Center	0.10
Addition of 1.00 FTE for Recreation Coordinator position at Zach Gordon Youth Center	1.00
Aquatics: Increased Aquatic Instructor positions by 0.60 FTE	0.60
Police: Eliminated full-time Call Taker position	(1.00)
Engineering and Public Works:	
General Engineering: Reallocation of management time	(0.65)
CIP Engineering: Reallocation of management time	1.30
Eaglecrest: Adjustment to seasonal FTE to meet needs of ski area	0.59
Bartlett Regional Hospital: Adjustment to FTE for reduction to personnel services	(17.00)
Juneau International Airport: Reduction to FTE based on current staffing needs	(0.08)
Docks: Reduction to Administrative Assistant FTE	0.04
Harbors: Additional Harbor Technician positions to meet U.S. Coast Guard port security requirements and reallocation of splits with Harbors	0.62
Water:	
Eliminated Water Distribution Operator positions	(2.00)
Eliminated Engineering Assistant I position	(0.25)
Partial funding of 0.15 FTE of Environmental Project Specialist position	0.15
Wastewater:	
Eliminated Wastewater Collection Operations positions	(2.00)
Eliminated Assistant Wastewater Treatment Plan Mechanic positions	(1.00)
Eliminated Engineering Assistant I position	(0.75)
Partial funding of 0.15 FTE of Environmental Project Specialist position	0.15
Partial funding of Wastewater Engineer II	0.20
School District: Adjustment to FTE for reduction to personnel services	(17.83)
	(33.75)

NOTES

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SUMMARY OF OPERATING REVENUES BY SOURCE

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
State Support:					
Foundation Funding	34,604,900	33,440,700	33,856,400	33,440,700	35,229,600
School Construction Debt Reimb.	2,350,500	2,799,000	2,799,000	1,075,000	1,075,000
Contribution for School PERS/TRS	6,178,900	3,785,600	3,790,100	3,785,600	8,489,600
School Grants	3,571,000	11,275,100	18,394,400	11,275,100	12,871,800
State Marine Passenger Fee	572,400	5,000,000	5,000,000	5,000,000	8,250,000
State Shared Revenue	938,400	815,400	1,725,700	815,400	874,700
ASHA in Lieu of Taxes	78,100	78,100	76,300	78,100	76,300
Miscellaneous Grants	27,317,600	13,007,200	23,342,600	6,557,600	10,205,900
Total State Support	75,611,800	70,201,100	88,984,500	62,027,500	77,072,900
Federal Support:					
Federal in Lieu Taxes	2,527,500	2,527,500	2,677,900	2,527,500	2,677,900
Secure Rural Schools/Roads	546,100	550,000	550,000	550,000	550,000
Miscellaneous Grants	32,413,500	5,713,700	12,856,500	5,509,800	4,981,400
Total Federal Support	35,487,100	8,791,200	16,084,400	8,587,300	8,209,300
Local Support:					
Taxes:					
Property	56,205,600	59,338,700	59,338,700	59,338,700	65,265,400
Sales	52,438,000	55,952,000	62,835,000	57,787,000	65,735,000
Tobacco Excise	2,909,400	2,740,000	2,890,000	2,820,000	2,890,000
Hotel	2,583,600	2,090,000	3,320,000	2,090,000	3,420,000
Alcohol	1,049,800	1,100,000	1,270,000	1,100,000	1,330,000
Marijuana	387,100	400,000	480,000	410,000	480,000
Motor Vehicle Registration	715,700	762,000	762,000	762,000	762,000
Total Taxes	116,289,200	122,382,700	130,895,700	124,307,700	139,882,400
Charges for Services:					
General Governmental Funds	6,106,300	5,429,200	5,646,000	5,488,200	6,019,100
Special Revenue Funds	2,646,000	2,151,000	2,067,000	2,171,000	2,196,000
Enterprise Funds	146,650,600	167,146,400	148,894,000	167,851,900	163,640,500
Total Charges for Services	155,402,900	174,726,600	156,607,000	175,511,100	171,855,600
Licenses, Permits, Fees:					
General Governmental Funds	939,300	822,800	827,300	828,400	844,400
Special Revenue Funds	4,397,700	9,083,900	10,305,000	9,079,900	13,611,500
Special Assessment Funds	112,500	168,000	124,100	168,000	137,500
Enterprise Funds	908,000	805,000	912,000	830,000	962,000
Total Licenses, Permits, Fees	6,357,500	10,879,700	12,168,400	10,906,300	15,555,400
Fines and Forfeitures:					
General Governmental Funds	346,300	256,200	348,200	256,200	355,600
Special Revenue Funds	5,100	8,900	8,900	8,900	8,900
Special Assessment Funds	22,700	20,300	20,400	20,000	18,400
Enterprise Funds	13,700	18,000	12,000	18,000	12,000
Total Fines and Forfeitures	387,800	303,400	389,500	303,100	394,900

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
Rentals and Leases:					
General Governmental Funds	518,700	582,200	560,300	601,300	574,500
Special Revenue Funds	942,800	1,015,900	1,125,000	1,049,900	1,190,800
Permanent Fund	10,600	-	-	-	-
Enterprise Funds	2,042,500	3,219,100	3,303,200	3,289,100	3,727,000
Total Rentals and Leases	3,514,600	4,817,200	4,988,500	4,940,300	5,492,300
Investment/Interest Income/(Loss):					
General Governmental Funds	(3,579,900)	1,699,000	1,940,400	1,699,000	3,306,400
Special Revenue Funds	81,300	177,500	112,500	177,500	122,900
Debt Service Fund	(526,400)	-	526,400	-	30,000
Permanent Fund	(351,200)	165,700	35,300	165,700	78,600
Enterprise Funds	(3,545,100)	832,500	1,491,900	832,500	2,445,500
Internal Service Funds	(352,600)	102,000	171,000	102,000	397,800
Total Investment/Interest Income/(Loss)	(8,273,900)	2,976,700	4,277,500	2,976,700	6,381,200
Sales:					
General Governmental Funds	45,800	37,700	33,900	40,000	37,800
Special Revenue Funds	1,976,800	488,000	678,100	495,600	461,100
Enterprise Funds	4,000	4,000	4,000	4,000	4,000
Total Sales	2,026,600	529,700	716,000	539,600	502,900
Donations:					
General Governmental Funds	63,800	113,000	123,100	88,000	98,100
Special Revenue Funds	75,000	100,000	125,000	100,000	100,000
Total Sales	138,800	213,000	248,100	188,000	198,100
Other Income:					
Special Assessments	35,000	34,900	35,100	34,900	35,100
Student Activities Fundraising	1,608,000	1,305,000	1,350,000	1,305,000	1,350,000
Miscellaneous Revenues	3,000,700	2,759,200	3,016,200	2,710,100	2,789,000
Bond Proceeds	28,651,000	11,600,000	11,600,000	-	-
Total Other Income	33,294,700	15,699,100	16,001,300	4,050,000	4,174,100
Total Local Support	309,138,200	332,528,100	326,292,000	323,722,800	344,436,900
Total Revenues	420,237,100	411,520,400	431,360,900	394,337,600	429,719,100
FUND BALANCE					
Increase (Decrease) in Fund Balance					
Combined Governmental Funds	(19,839,600)	(17,161,000)	11,653,300	(10,717,300)	9,935,500
All Other Funds	(2,594,800)	(10,507,700)	4,029,900	9,918,000	(37,576,500)
Total Fund Balance Inc (Dec)	\$ (22,434,400)	(27,668,700)	15,683,200	(799,300)	(27,641,000)

SUMMARY OF EXPENDITURES BY FUND

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
General Governmental Funds:					
Mayor and Assembly	7,583,300	7,675,100	7,448,100	6,965,500	8,058,800
Administration:					
City Manager	2,364,000	3,707,000	3,074,900	3,041,900	3,427,100
City Clerk	551,900	802,500	674,600	779,800	921,100
Information Technology	2,984,400	3,437,400	3,632,000	3,376,400	4,362,800
Fire/Emergency Medical Services	11,671,200	13,474,200	12,897,900	13,644,400	14,798,200
Community Development	2,898,900	4,195,700	4,167,000	3,679,100	4,040,000
Finance	6,320,100	6,822,100	6,437,100	6,591,100	7,223,500
Human Resources	674,000	754,300	807,900	742,200	940,500
Law	2,027,400	2,412,000	2,411,500	2,247,900	2,572,400
Libraries	3,391,600	4,046,600	3,629,600	3,852,300	4,120,800
Parks and Recreation:					
Parks and Landscape	2,777,500	3,056,400	2,995,000	2,976,200	3,205,300
Administration and Recreation	3,888,900	4,676,100	4,318,100	4,553,800	5,122,800
Aquatics	2,144,600	2,770,300	2,656,600	2,717,800	2,945,900
Centennial Hall	563,200	639,100	631,000	645,300	670,500
Police	16,371,000	19,635,000	19,572,300	18,873,500	20,854,400
Public Works & Engineering:					
General Engineering	346,100	456,100	381,300	353,600	434,800
RecycleWorks	1,656,100	2,442,000	2,400,100	2,262,500	2,394,900
Streets	5,991,700	6,648,600	6,161,000	6,478,000	6,938,100
Transit	6,852,100	7,577,800	7,448,100	7,461,700	8,132,200
Support to Other Funds	68,195,900	34,396,200	34,396,200	31,796,200	34,080,800
Interdepartmental Charges	(4,422,400)	(4,913,500)	(4,881,700)	(4,949,200)	(5,481,700)
Capital Projects Indirect Cost Allocation	(599,900)	(700,000)	(550,000)	(700,000)	(550,000)
Total	144,231,600	124,011,000	120,708,600	117,390,000	129,213,200
Special Revenue Funds:					
Education - Instructional	71,662,500	66,444,200	66,800,000	66,448,500	75,221,700
Education - Non-Instructional	20,747,300	20,214,800	25,993,000	20,214,800	21,095,300
Sales Tax	1,002,200	1,191,000	1,159,200	1,226,300	1,416,400
Hotel Tax	26,600	37,000	37,000	37,000	58,800
Tobacco Excise Tax	58,500	76,400	76,400	76,400	71,400
Pandemic Response	2,741,800	92,300	426,900	-	-
Affordable Housing	347,300	2,792,200	2,774,200	892,200	2,651,800
Downtown Parking	633,500	766,700	702,500	768,300	767,900
Eaglecrest	2,973,800	3,524,500	3,354,800	3,425,000	3,857,000
Lands	582,500	1,049,500	1,033,600	1,136,300	1,193,200
Marine Passenger Fee	7,500	7,500	7,500	7,500	20,100
Port Development	7,600	7,600	7,600	7,600	280,100
Support to Other Funds	87,836,600	75,429,000	80,700,000	62,789,900	116,827,100
Total	188,627,700	171,632,700	183,072,700	157,029,800	223,460,800

SUMMARY OF EXPENDITURES BY FUND

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
Debt Service Funds:					
Debt Service	22,116,300	10,867,500	10,936,100	8,274,900	11,519,700
Support to Other Funds	-	6,600,000	6,600,000	-	-
Total	22,116,300	17,467,500	17,536,100	8,274,900	11,519,700
Special Assessment Funds:					
Special Assessment	336,900	425,100	406,500	414,700	433,100
Support to Other Funds	13,200	10,500	9,300	9,200	7,600
Total	350,100	435,600	415,800	423,900	440,700
Permanent Fund:					
Support to Other Funds	100,500	113,200	113,200	106,200	107,300
Total	100,500	113,200	113,200	106,200	107,300
Enterprise Funds:					
Juneau International Airport	10,642,900	12,184,400	13,420,600	11,639,100	12,145,200
Bartlett Regional Hospital	128,024,400	143,063,400	129,454,900	137,104,700	135,148,500
Harbors	4,000,600	4,818,100	4,908,300	4,712,800	5,128,000
Docks	1,772,700	2,378,000	2,392,000	2,289,800	2,521,600
Water	3,115,800	3,976,000	3,627,300	3,922,600	4,050,000
Wastewater	12,110,700	13,378,000	12,273,300	13,355,300	14,356,400
Support to Other Funds	36,678,300	14,314,200	14,314,200	12,030,700	7,489,100
Interdepartmental Charges	(15,100)	(15,100)	(15,100)	(15,100)	(40,200)
Total	196,330,300	194,097,000	180,375,500	185,039,900	180,798,600
Internal Service Funds:					
Facilities Maintenance	2,722,000	3,102,000	3,135,200	3,053,000	3,300,200
Fleet and Equipment Reserve	1,733,600	15,382,500	5,220,000	3,809,600	16,344,900
Public Works Fleet Maintenance	2,451,700	2,506,600	2,511,700	2,444,600	2,818,300
Risk Management	30,402,400	32,388,000	30,622,400	33,664,300	36,164,400
Support to Other Funds	-	-	-	-	100,000
Interdepartmental Charges	(37,780,100)	(41,314,600)	(42,131,300)	(43,190,800)	(46,197,500)
Total	(470,400)	12,064,500	(642,000)	(219,300)	12,530,300
Capital Projects:					
Capital Projects	83,259,800	47,200,000	47,395,200	30,990,200	54,643,200
CIP Engineering	949,300	3,030,900	2,835,700	2,833,500	3,258,800
Support to Other Funds	4,106,600	7,043,000	7,043,000	-	-
Total	88,315,700	57,273,900	57,273,900	33,823,700	57,902,000
Total Departmental Expenditures	639,601,800	577,095,400	558,853,800	501,869,100	615,972,600
Less: Support to Other Funds	196,931,100	137,906,100	143,175,900	106,732,200	158,611,900
Total Expenditures	442,670,700	439,189,300	415,677,900	395,136,900	457,360,700

SUMMARY OF OPERATING EXPENSES BY DEPARTMENT

SALARY, BENEFITS, COMMODITIES & SERVICES

	FY24 Revised Budget				
	Salary/OT	Benefits	Total Salaries/Benefits	Commodities/Services	Total Expenses
General Governmental Funds:					
Mayor and Assembly	118,500	256,700	375,200	942,500	1,317,700
Administration:					
City Manager	1,111,200	558,700	1,669,900	1,343,200	3,013,100
City Clerk	358,400	190,300	548,700	372,400	921,100
Information Technology	1,364,900	791,700	2,156,600	2,206,200	4,362,800
Fire/Emergency Medical Services	7,246,700	3,709,500	10,956,200	3,842,000	14,798,200
Community Development	2,073,400	1,187,500	3,260,900	779,100	4,040,000
Finance	3,556,400	2,091,400	5,647,800	1,575,700	7,223,500
Human Resources	498,900	272,000	770,900	169,600	940,500
Law	1,240,400	600,200	1,840,600	731,800	2,572,400
Libraries	1,752,700	1,069,300	2,822,000	1,257,000	4,079,000
Parks and Recreation:					
Parks and Landscape	1,240,700	704,200	1,944,900	1,260,400	3,205,300
Administration and Recreation	2,230,100	1,308,000	3,538,100	1,584,700	5,122,800
Aquatics	1,096,700	607,400	1,704,100	1,241,800	2,945,900
Centennial Hall	-	50,000	50,000	620,500	670,500
Police	10,578,500	5,451,200	16,029,700	4,824,700	20,854,400
Public Works & Engineering:					
General Engineering	233,800	126,000	359,800	36,400	396,200
RecycleWorks	107,300	59,900	167,200	2,227,700	2,394,900
Streets	2,005,100	1,205,800	3,210,900	3,727,200	6,938,100
Transit	3,166,800	1,840,500	5,007,300	3,124,900	8,132,200
Total	39,980,500	22,080,300	62,060,800	31,867,800	93,928,600
Special Revenue Funds:					
Education	46,767,800	31,178,600	77,946,400	18,370,600	96,317,000
Downtown Parking	15,700	9,900	25,600	742,300	767,900
Eaglecrest	1,574,500	537,000	2,111,500	1,745,500	3,857,000
Lands	320,400	178,900	499,300	543,900	1,043,200
Total	48,678,400	31,904,400	80,582,800	21,402,300	101,985,100
Special Assessment Funds:					
Engineering	109,700	56,900	166,600	30,400	197,000
Total	109,700	56,900	166,600	30,400	197,000
Enterprise Funds:					
Juneau International Airport	1,878,900	1,694,500	3,573,400	6,137,700	9,711,100
Bartlett Regional Hospital	60,765,700	32,296,300	93,062,000	37,317,300	130,379,300
Harbors	1,325,200	807,700	2,132,900	2,311,500	4,444,400
Docks	881,500	566,000	1,447,500	1,074,100	2,521,600
Water	1,077,300	617,100	1,694,400	2,024,700	3,719,100
Wastewater	2,850,300	1,701,500	4,551,800	8,140,900	12,692,700
Total	68,778,900	37,683,100	106,462,000	57,006,200	163,468,200
Internal Service Funds:					
Facilities Maintenance	940,500	547,800	1,488,300	1,811,900	3,300,200
Public Works Fleet	598,200	327,800	926,000	1,892,300	2,818,300
Risk Management	468,900	272,400	741,300	35,423,100	36,164,400
Total	2,007,600	1,148,000	3,155,600	39,127,300	42,282,900
Capital Projects:					
CIP Engineering	1,940,100	1,003,800	2,943,900	314,900	3,258,800
Total	1,940,100	1,003,800	2,943,900	314,900	3,258,800
Grand Total	161,495,200	93,876,500	255,371,700	149,748,900	405,120,600

SUMMARY OF STAFFING

	Number of FTEs					
	FY20	FY21	FY22	FY23 Amended Budget	FY24 Approved Budget	FY24 Revised 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	12.50	9.50	10.50	9.75
City Clerk	2.68	2.68	2.68	4.36	4.36	4.50
Information Technology	15.66	16.66	15.66	15.00	15.66	16.00
Community Development	24.00	24.00	23.00	24.66	24.00	24.66
Finance	45.00	45.00	44.10	44.10	44.10	45.10
Fire/Emergency Medical Services	60.30	60.30	69.80	69.80	70.30	70.30
Human Resources	4.40	4.40	4.40	4.40	4.40	5.40
Law	11.50	11.50	11.50	11.25	11.25	10.25
Libraries	28.57	27.71	27.21	27.41	27.41	27.42
Parks and Recreation:						
Parks and Landscape	19.08	21.53	21.24	21.24	21.24	21.24
Administration and Recreation	25.14	34.41	37.97	39.82	39.82	42.08
Aquatics	24.89	24.87	24.67	24.67	24.67	25.27
Police	97.84	97.84	97.84	97.84	97.84	96.84
Public Works & Engineering:						
General Engineering	1.90	1.90	1.90	3.10	2.10	2.45
RecycleWorks	-	1.30	1.30	1.20	1.20	1.20
Streets	21.91	21.91	21.89	25.23	25.23	25.23
Transit	39.98	39.98	39.98	39.68	39.68	39.68
Total	442.35	455.49	466.64	472.26	472.76	476.37
Special Revenue Funds:						
Education	682.98	676.73	670.70	670.70	670.70	652.87
Downtown Parking	0.31	0.31	0.31	0.24	0.24	0.24
Eaglecrest	35.60	35.60	33.40	33.40	33.40	33.99
Lands	3.60	3.60	3.60	3.60	3.60	3.60
Total	722.49	716.24	708.01	707.94	707.94	690.70
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	34.46	36.97	36.97	35.48	35.48	35.40
Bartlett Regional Hospital	463.90	506.00	566.00	617.00	617.00	600.00
Harbors	16.33	16.33	16.33	16.83	16.83	17.45
Docks	13.76	13.74	13.74	19.20	19.20	19.24
Water	14.33	14.08	14.08	14.00	14.00	11.90
Wastewater	36.86	37.16	37.15	37.05	37.05	33.65
Total	579.64	624.28	684.27	739.56	739.56	717.64
Internal Service Funds:						
Facilities Maintenance	10.75	10.75	11.25	11.25	11.25	11.25
Public Works Fleet	6.25	6.25	6.23	6.25	6.25	6.25
Risk Management	5.70	5.70	5.70	5.70	5.70	5.70
Total	22.70	22.70	23.18	23.20	23.20	23.20
Capital Projects:						
CIP Engineering	16.35	16.75	16.70	17.65	17.65	18.95
Total	16.35	16.75	16.70	17.65	17.65	18.95
Total Staffing	1,784.63	1,836.56	1,899.90	1,961.71	1,962.21	1,927.96

NOTES

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INTERDEPARTMENTAL REVENUES

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
General Governmental					
Mayor and Assembly	26,400	24,000	24,000	24,000	64,800
City Manager	379,600	401,500	401,500	401,500	432,000
City Clerk	81,900	81,900	81,900	81,900	97,000
Human Resources	177,700	191,700	191,700	191,700	212,100
Information Technology	815,400	822,300	822,300	822,300	864,800
Finance	2,491,000	2,840,100	2,808,300	2,875,400	3,169,800
Law	163,700	279,100	279,100	279,100	314,300
Libraries	18,200	15,500	15,500	15,500	16,500
Parks and Recreation	151,900	146,100	146,100	146,100	181,700
Police	106,400	96,300	96,300	96,700	113,700
Streets	10,200	15,000	15,000	15,000	15,000
Total	4,422,400	4,913,500	4,881,700	4,949,200	5,481,700
Enterprise					
Docks	15,100	15,100	15,100	15,100	40,200
Total	15,100	15,100	15,100	15,100	40,200
Internal Service					
Equipment Acquisition	3,249,300	3,375,200	3,820,200	3,607,200	3,894,100
Fleet Maintenance	2,377,400	2,525,700	2,745,700	2,525,700	2,714,300
Risk Management	29,319,400	32,423,200	32,574,900	33,990,900	36,385,100
Facilities Maintenance	2,834,000	2,990,500	2,990,500	3,067,000	3,204,000
Total	37,780,100	41,314,600	42,131,300	43,190,800	46,197,500
Total Interdepartmental Charges	42,217,600	46,243,200	47,028,100	48,155,100	51,719,400

SUPPORT TO OTHER FUNDS

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
General Governmental Funds Support To:					
Education - Operating	29,346,100	30,766,200	30,766,200	30,766,200	33,050,800
Downtown Parking	400,000	100,000	100,000	100,000	100,000
Eaglecrest	875,000	930,000	930,000	930,000	930,000
Affordable Housing Fund	5,000,000	-	-	-	-
Debt Service	824,800	-	-	-	-
Capital Projects	30,750,000	2,600,000	2,600,000	-	-
Pandemic Response Fund	1,000,000	-	-	-	-
Total	68,195,900	34,396,200	34,396,200	31,796,200	34,080,800
Special Revenue Funds Support To:					
Sales Tax Support To:					
General Governmental Funds	29,126,500	28,936,500	29,016,500	28,946,500	51,416,500
Affordable Housing	400,000	400,000	400,000	-	-
Fleet and Equipment Reserve	-	-	-	-	1,200,000
Capital Projects	20,800,000	22,675,000	22,675,000	22,300,000	34,800,000
Hotel Tax Support To:					
General Governmental Funds	555,600	1,117,200	1,117,200	928,900	1,540,000
Centennial Hall	416,700	639,100	639,100	645,300	670,500
Debt Service	277,700	464,400	464,400	464,400	229,200
Capital Projects	-	2,500,000	2,500,000	-	-
Tobacco Excise Tax Support To:					
General Governmental Funds	2,154,900	2,154,900	2,154,900	2,695,600	2,818,600
Bartlett Regional Hospital	518,000	518,000	518,000	-	-
Pandemic Response Fund Support To:					
General Governmental Funds	27,852,300	-	5,191,000	-	1,321,500
Harbors	116,500	-	-	-	-
Affordable Housing Fund Support To:					
General Governmental Funds	-	120,300	120,300	-	-
Education Interfund Transfers	30,000	-	-	-	-
Lands Support To:					
Capital Projects	750,000	150,000	150,000	150,000	1,200,000
Marine Passenger Fee Support To:					
General Governmental	2,494,300	3,900,600	3,900,600	3,903,100	3,904,800
Docks	448,500	717,000	717,000	717,000	717,000
Facilities Maintenance	12,600	12,600	12,600	12,600	12,600
Port Development Support To:					
Debt Service	1,883,000	2,028,400	2,028,400	2,026,500	2,026,400
Capital Projects	-	9,095,000	9,095,000	-	14,970,000
Total	87,836,600	75,429,000	80,700,000	62,789,900	116,827,100

SUPPORT TO OTHER FUNDS

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
Debt Service Fund Support To:					
Capital Projects	-	6,600,000	6,600,000	-	-
Total	-	6,600,000	6,600,000	-	-
Special Assessment Funds Support To:					
General Governmental Funds	13,200	10,500	9,300	9,200	7,600
Total	13,200	10,500	9,300	9,200	7,600
Permanent Fund Support To:					
General Governmental Funds	100,500	113,200	113,200	106,200	107,300
Total	100,500	113,200	113,200	106,200	107,300
Enterprise Funds Support To:					
Debt Service	662,600	660,300	660,300	657,000	657,100
Capital Projects	36,015,700	13,653,900	13,653,900	11,373,700	6,832,000
Total	36,678,300	14,314,200	14,314,200	12,030,700	7,489,100
Internal Service Fund Support To:					
Capital Projects	-	-	-	-	100,000
Total	-	-	-	-	100,000
Capital Projects Support To:					
Marine Passenger Fee	106,600	-	-	-	-
Bartlett Regional Hospital	4,000,000	7,026,000	7,026,000	-	-
Wastewater	-	17,000	17,000	-	-
Total	4,106,600	7,043,000	7,043,000	-	-
Total Support To Other Funds	196,931,100	137,906,100	143,175,900	106,732,200	158,611,900

SUPPORT FROM OTHER FUNDS

		FY23		FY24	
	FY22	Amended	Projected	Approved	Revised
	Actuals	Budget	Actuals	Budget	Budget
General Governmental Funds Support From:					
Sales Tax	29,126,500	28,936,500	29,016,500	28,946,500	51,416,500
Hotel Tax	972,300	1,756,300	1,756,300	1,574,200	2,210,500
Tobacco Excise Tax	2,154,900	2,154,900	2,154,900	2,695,600	2,818,600
Affordable Housing	-	120,300	120,300	-	-
Pandemic Response Fund	27,852,300	-	5,191,000	-	1,321,500
Marine Passenger Fee	2,494,300	3,900,600	3,900,600	3,903,100	3,904,800
Special Assessment Funds	13,200	10,500	9,300	9,200	7,600
Permanent Fund	100,500	113,200	113,200	106,200	107,300
Total	62,714,000	36,992,300	42,262,100	37,234,800	61,786,800
Special Revenue Funds Support From:					
Affordable Housing Support From:					
General Governmental Funds	5,000,000	-	-	-	-
Sales Tax	400,000	400,000	400,000	-	-
Marine Passenger Fee Support From:					
Capital Projects	106,600	-	-	-	-
Education - Operating Support From:					
General Governmental Funds	27,228,800	28,491,200	28,491,200	28,491,200	30,775,800
Education - Special Revenue Support From:					
General Governmental Funds	2,117,300	2,275,000	2,275,000	2,275,000	2,275,000
Education Interfund Transfers	30,000	-	-	-	-
Downtown Parking Support From:					
General Governmental Funds	400,000	100,000	100,000	100,000	100,000
Eaglecrest Support From:					
General Governmental Funds	875,000	930,000	930,000	930,000	930,000
Pandemic Response Fund Support From:					
General Governmental Funds	1,000,000	-	-	-	-
Total	37,157,700	32,196,200	32,196,200	31,796,200	34,080,800
Debt Service Fund Support From:					
General Governmental Funds	824,800	-	-	-	-
Hotel Tax	277,700	464,400	464,400	464,400	229,200
Port Development Fees	1,883,000	2,028,400	2,028,400	2,026,500	2,026,400
Airport	662,600	660,300	660,300	657,000	657,100
Total	3,648,100	3,153,100	3,153,100	3,147,900	2,912,700
Enterprise Funds Support From:					
Bartlett Regional Hospital Support From:					
Tobacco Excise Tax	518,000	518,000	518,000	-	-
Capital Projects	4,000,000	7,026,000	7,026,000	-	-
Pandemic Response Fund	116,500	-	-	-	-
Dock Support From:					
Marine Passenger Fees	448,500	717,000	717,000	717,000	717,000
Wastewater Support From:					
Capital Projects	-	17,000	17,000	-	-
Total	5,083,000	8,278,000	8,278,000	717,000	717,000

SUPPORT FROM OTHER FUNDS

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
Internal Service Support From:					
Sales Tax	-	-	-	-	1,200,000
Marine Passenger Fees	12,600	12,600	12,600	12,600	12,600
Total	12,600	12,600	12,600	12,600	1,212,600
Capital Projects Support From:					
Sales Tax	20,800,000	22,675,000	22,675,000	22,300,000	34,800,000
Hotel Tax	-	2,500,000	2,500,000	-	-
Port Development	-	9,095,000	9,095,000	-	14,970,000
Lands	750,000	150,000	150,000	150,000	1,200,000
Facilities Maintenance	-	-	-	-	100,000
Bartlett Regional Hospital	27,800,000	4,185,900	4,185,900	7,500,000	2,000,000
Water	2,756,700	2,803,000	2,803,000	2,873,700	3,500,000
Wastewater	5,459,000	6,665,000	6,665,000	1,000,000	1,332,000
Debt Service	-	6,600,000	6,600,000	-	-
General Fund	30,750,000	2,600,000	2,600,000	-	-
Total	88,315,700	57,273,900	57,273,900	33,823,700	57,902,000
Total Support From Other Funds	196,931,100	137,906,100	143,175,900	106,732,200	158,611,900

CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance	Projected Revenues	Support From	Support To
General Governmental Funds	\$ 26,837,300	83,393,600	61,786,800	34,080,800
Special Revenue Funds				
Education - Instructional	1,446,700	44,445,900	30,775,800	-
Education - Non-Instructional	(881,300)	18,439,300	2,275,000	-
Sales Tax	21,930,700	67,559,500	-	87,416,500
Hotel Tax	263,500	3,420,000	-	2,419,700
Tobacco Excise Tax	497,100	2,890,000	-	1,386,900
Affordable Housing	3,979,300	15,500	-	-
Downtown Parking	327,200	619,200	100,000	-
Eaglecrest	273,200	2,752,600	930,000	-
Lands	4,851,400	804,400	-	1,200,000
Marine Passenger Fee	(2,461,400)	8,250,000	-	4,634,400
Port Development Fee	4,987,300	13,200,000	-	16,996,400
Pandemic Response	-	1,321,500	-	1,321,500
Total Special Revenue Funds	35,213,700	163,717,900	34,080,800	115,375,400
Debt Service Fund	1,806,500	8,902,300	2,912,700	-
Special Assessment Funds	1,338,800	191,000	-	7,600
Jensen-Olson Arboretum	2,602,600	79,200	-	107,300
Enterprise Funds				
Juneau International Airport	9,690,100	10,368,200	-	657,100
Bartlett Regional Hospital	47,772,300	132,502,300	-	2,000,000
Harbors	2,872,000	5,432,700	-	-
Docks	1,794,200	1,907,300	717,000	-
Water	7,807,800	6,942,300	-	3,500,000
Wastewater	5,287,000	15,699,200	-	1,332,000
Total Enterprise Funds	75,223,400	172,852,000	717,000	7,489,100
Internal Service Funds				
Public Works Fleet	11,205,200	13,264,000	1,200,000	-
Facilities Maintenance	455,500	3,204,000	12,600	100,000
Risk Management	8,209,800	36,385,100	-	-
Total Internal Service Funds	19,870,500	52,853,100	1,212,600	100,000
Capital Projects	122,751,988	-	57,902,000	-
Interdepartmental Charges	-	51,719,400	-	-
Total City Funds	\$ 285,644,788	533,708,500	158,611,900	157,160,200

CHANGES IN FUND BALANCES – FY24

Requested Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
101,164,100		36,772,800		20,706,500		16,066,300	General Governmental Funds
							Special Revenue Funds
75,221,700		1,446,700		-		1,446,700	Education - Instructional
21,095,300		(1,262,300)		1,152,500		(2,414,800)	Education - Non-Instructional
1,416,400		657,300		-		657,300	Sales Tax
78,800		1,185,000		-		1,185,000	Hotel Tax
1,503,100		497,100		-		497,100	Tobacco Excise Tax
2,651,800		1,343,000		-		1,343,000	Affordable Housing
767,900		278,500		-		278,500	Downtown Parking
3,857,000		98,800		257,600		(158,800)	Eaglecrest
1,193,200		3,262,600		-		3,262,600	Lands
20,100		1,134,100		-		1,134,100	Marine Passenger Fee
280,100		910,800		-		910,800	Port Development Fee
-		-		-		-	Pandemic Response
108,085,400		9,551,600		1,410,100		8,141,500	Total Special Revenue Funds
11,519,700		2,101,800		2,097,000		4,800	Debt Service Fund
433,100		1,089,100		-		1,089,100	Special Assessment Funds
-		2,574,500		2,097,200		477,300	Jensen-Olson Arboretum
							Enterprise Funds
12,145,200		7,256,000		4,062,100		3,193,900	Juneau International Airport
135,148,500		43,126,100		3,139,000		39,987,100	Bartlett Regional Hospital
5,128,000		3,176,700		791,900		2,384,800	Harbors
2,521,600		1,896,900		-		1,896,900	Docks
4,050,000		7,200,100		-		7,200,100	Water
14,356,400		5,297,800		-		5,297,800	Wastewater
173,349,700		67,953,600		7,993,000		59,960,600	Total Enterprise Funds
							Internal Service Funds
19,163,200		6,506,000		-		6,506,000	Public Works Fleet
3,300,200		271,900		-		271,900	Facilities Maintenance
36,164,400		8,430,500		-		8,430,500	Risk Management
58,627,800		15,208,400		-		15,208,400	Total Internal Service Funds
57,902,000		122,751,988		-		122,751,988	Capital Projects
51,719,400		-		-		-	Interdepartmental Charges
562,801,200		258,003,788		34,303,800		223,699,988	Total City Funds

CHANGES IN FUND BALANCES

Summary

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

The Assembly adopted an updated policy in October 2012 to maintain a general governmental budget reserve of no less than two months (16.7%) general operating revenue. General governmental operating revenue is comprised of the General Fund and the Roaded Service Area, Fire Service Area and Sales Tax Special Revenue Funds. The budget reserve is intended to ensure adequate resources in the event of an emergency or significant unanticipated reduction in revenues. The CBJ budget reserve may 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 \$20.66 million for 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 to date, with the remainder anticipated to be paid back in FY23.

Individual Funds

The following is a summary and explanation of the FY24 Revised Budget ending fund balances. The fund balance review is targeted specifically at the General, Major Special Revenue, and Fleet Funds. The majority of the special revenue funds' fund balances are use restricted and not considered available for general governmental functions.

General Fund – The budget as presented projects \$10.1 million carry forward of available fund balance after FY23, excluding the \$16.7 million set aside as the general governmental budget reserves. In the FY24 Revised budget, we are projecting to contribute \$5.9 million to unrestricted fund balance and \$4 million to the restricted budget reserve.

Marine Passenger Fee – In October 1999, voters approved a \$5.00 per person cruise ship passenger fee. The CBJ began collecting revenues in April 2000. Marine passenger fees can be used for mitigating the impacts of cruise ship passengers on local services and for port related capital projects. The projected ending fund balance deficit is \$2.5 million for FY23. 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 FY24, with the fund balance rebounding to \$1.1 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 deficit is \$158,800 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 \$565,400 in total fund balance at the end of FY23. In FY24, the School District is projecting to end with a \$968,100 deficit fund balance across all funds. The District tries to carry \$1.0 million forward in their Operating Fund in case of revenue shortfalls the subsequent year. The Special Revenue/Non-Instructional fund balance deficit of \$2.4 million for FY24 is revenue specific and may only be used for very specific program activities according to federal, state, or donor designations. The School District has submitted a request to the Assembly in FY23 for an additional \$2.3 million to correct fund balance deficits in the Non-Instructional Component. This request is currently under consideration by the Assembly.

CHANGES IN FUND BALANCES

Lands and Resource Management – The projected carryover from FY23 is \$4.8 million, with a projected FY24 ending fund balance of \$3.3 million. 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. In FY23, CBJ's Parks and Recreation Department revised their rate structure to align rates with current operational costs and level of service. These actions helped stabilize fund balance, with the FY24 ending fund balance projected to be \$278,500. 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 ending fund balance for FY24 is \$657,300. This fund balance is significantly lower than FY23 as a result of transferring a substantial amount of this balance to the General Government Areawide Fund to correct its deficit fund balance.

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 ending fund balance for the Port Development Fund is \$910,800 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 FY24 is being used for debt service on the revenue bonds issued for the Seawalk, cruise ship berth enhancement, and shore power capital projects, and to fund additional capital projects including Marine and Homestead park construction, a civic center, and the Seawalk.

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 ending fund balance of \$60 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 \$6.5 million for FY24. \$372,400 of the FY24 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 FY24 is \$8.4 million. The FY24 individual components of this balance are made up of \$3.9 million for Health & Wellness, \$2 million Safety & Workers Compensation, \$966,600 General/Auto Liability, \$392,200 Employee Practice/Property, \$38,500 Special Coverage, and \$963,000 for Unemployment Compensation. These reserve funds support all CBJ functions including hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ's third party coverage if they feel our self-insurance reserves are too low.

LID's – The fund balance carryover of \$1.1 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 FY24 fund balance is projected at \$4,800, 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.

CHANGES IN FUND BALANCES

Jensen-Olson Arboretum – The projected ending fund balance for FY24 is \$2.6 million, of which \$2.1 million is reserved. This fund was established in FY07 to account for the Jensen-Olson property donated to the city. The donated property and other assets were to provide initial and ongoing support for an arboretum. We have reserved the principal amount, which the CBJ is precluded from spending as terms of the trust agreement.

The 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 2024 fiscal year, (2023 calendar year) is \$6.5 billion, up from \$5.8 billion (a 13% increase) in fiscal year 2023.

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 \$575 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 FY24 (calendar 2023) at \$6.5 billion. This amount includes both real and business personal property assessments. This represents an increase of approximately \$748.7 million (13%) 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 the proposed 10.28 mills is paying property taxes equal to 1.028% of their assessed value. A one-mill levy assessed borough-wide will generate \$6.5 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>FY22</u>	<u>Adopted FY23</u>	<u>Approved FY24</u>	<u>Revised FY24</u>
Operational				
Areawide	6.60	6.60	6.60	6.32
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	9.36	9.36	9.36	9.08
Debt Service	1.20	1.20	1.20	1.20
Total Mill Levy	10.56	10.56	10.56	10.28
Mill Change		-	-	(0.28)
% Change		- %	- %	(0.03) %

The 2023 property assessments do not include an estimated \$358 million in required State exemptions for 2,390 (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 FY24 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 \$3.7 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 FY24 is proposed to be 9.08 mills, and 0.28 mill reduction from FY23, and the debt mill levy is proposed to be 1.20 mills, flat over FY23. This brings the total FY24 mill levy to 10.28, a reduction of 0.28 mills from FY23.

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
2024	13%	\$6,506.0	6.32	2.45	0.31	9.08	1.20	10.28

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	

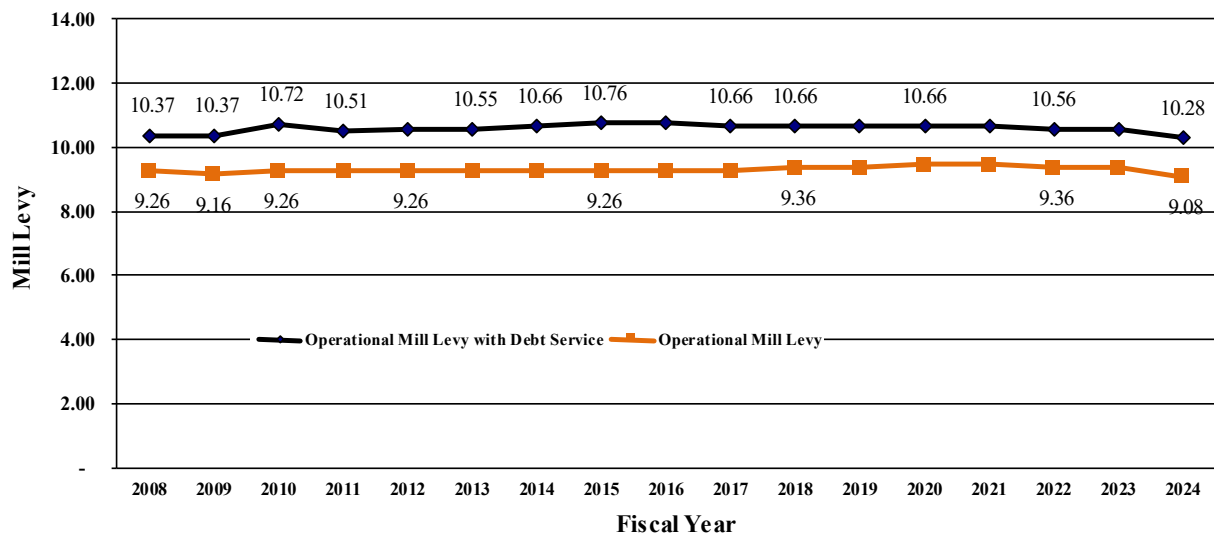
Roaded Service Area:

Police	Parks & Recreation
Streets	Transit

Fire Service Area:

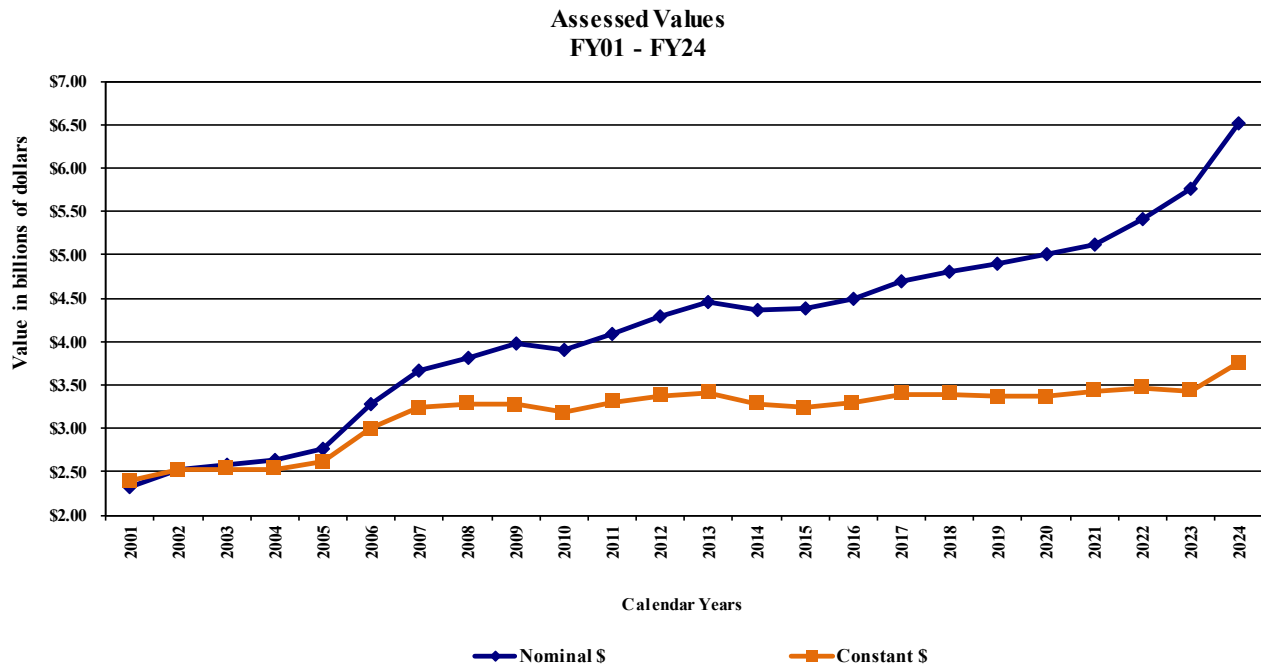
Fire and Emergency Services (Fire)

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



PROPERTY ASSESSMENT AND TAXATION

The graph below shows the trend in borough-wide certified assessed values since 2001. Values are displayed for both inflation adjusted, “constant”, and non-adjusted, “nominal” dollars. The “constant” dollar line has been included to show how much of the increase in value over time is due to just new taxable properties versus the total nominal increase in value (combines new property values plus inflation). The CPI purchasing value adjustment 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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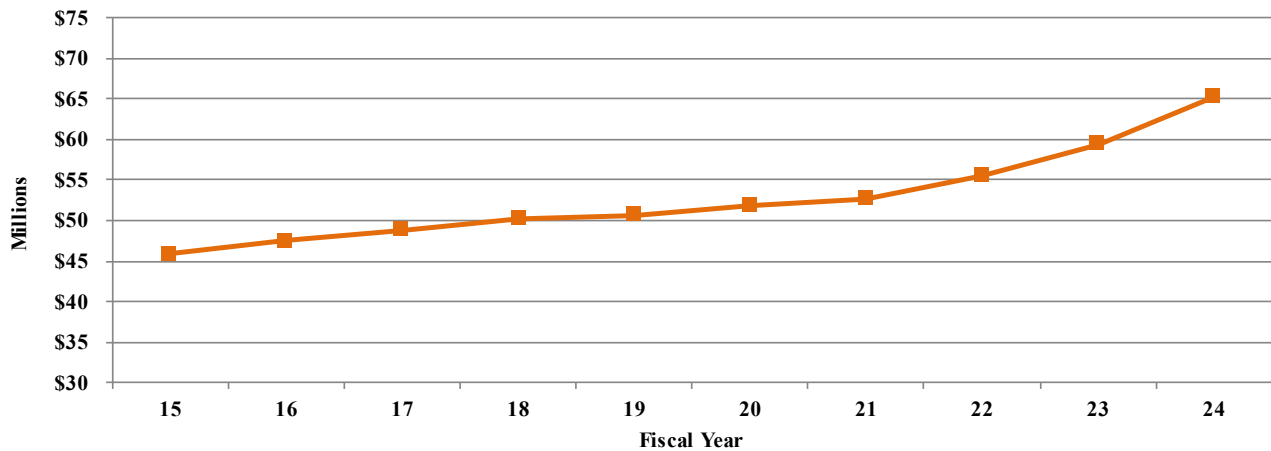
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MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

The FY23 projected property tax revenue is \$59.4 million, up \$3.9 million or 6.9% from FY22. FY24 property tax revenue is projected at \$65.3 million, an increase of \$5.9 million or 10% over the FY23 projection. The mill rate for FY23 is 10.56 and the FY24 proposed mill rate is 10.28, a 0.28 mill decrease over FY23.



FY15-22 are based on actual collections

FY23-24 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 FY22 were \$52.4 million, an increase of \$11.8 million or 29.1% from FY21. The FY23 Projected and FY24 Revised sales taxes are projected to be \$62.8 million and \$65.7 million, respectively. General Sales Tax revenues have been significantly impacted by inflation and Remote Sales Tax, particularly as they impact the local and global economy and specifically tourism to the CBJ. The FY22 Actuals revenue reflect the steady return of the cruise ship season in Juneau. The FY23 Projected and FY24 Revised revenue anticipate the return of a normal cruise ship season in calendar year 2023 and 2024.

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

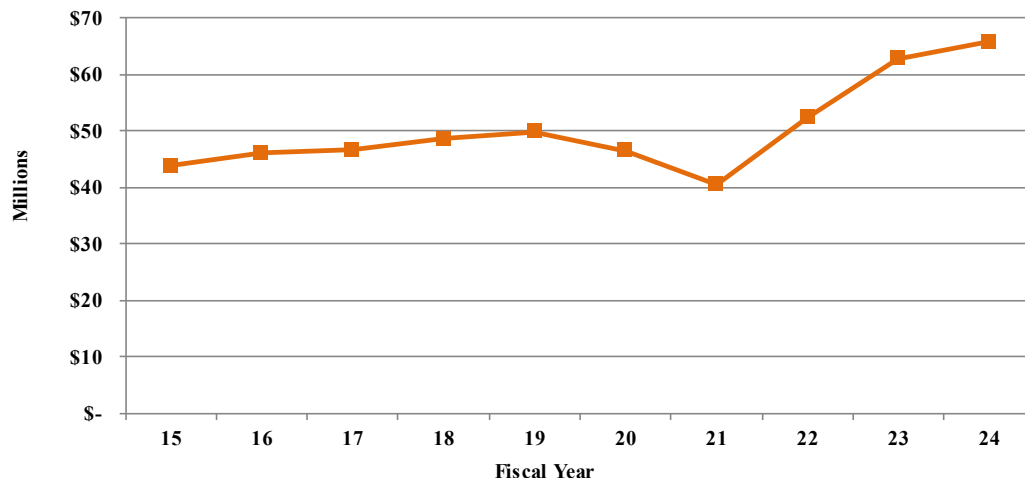
- The permanent area wide sales tax rate is 1%. This funding source is used to support general government operations.

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 was renewed on the October 2022 voter ballot, and the renewed sales tax is in effect from October 1, 2023 – September 30, 2028.
- October 1, 2023 – September 30, 2028. This 1% tax was voter approved to fund the cost of renovations, construction and capital improvements to the facilities of the CBJ, including the school district and harbor projects; parks and recreation and other miscellaneous projects. This tax also funds childcare and affordable housing.

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.
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FY15-22 are based on actual revenue collected
FY23-24 are based on estimated collections

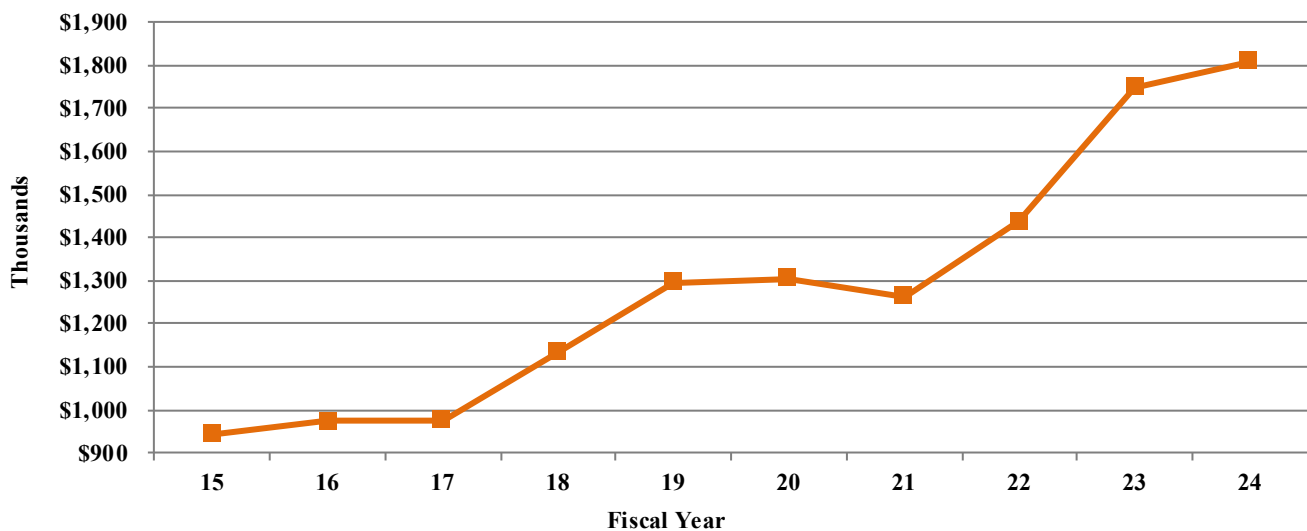
MAJOR REVENUES

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 FY22 were \$1.44 million. FY23 projections for liquor and marijuana tax revenues is \$1.75 million, an increase of \$314,000 (21.9%) from FY22. The tax revenues are forecast to increase by \$60,000 (3.4%) in FY24 with the post-COVID economy.



FY15-22 are based on actual revenue collected
FY23-24 are based on estimated collections

MAJOR REVENUES

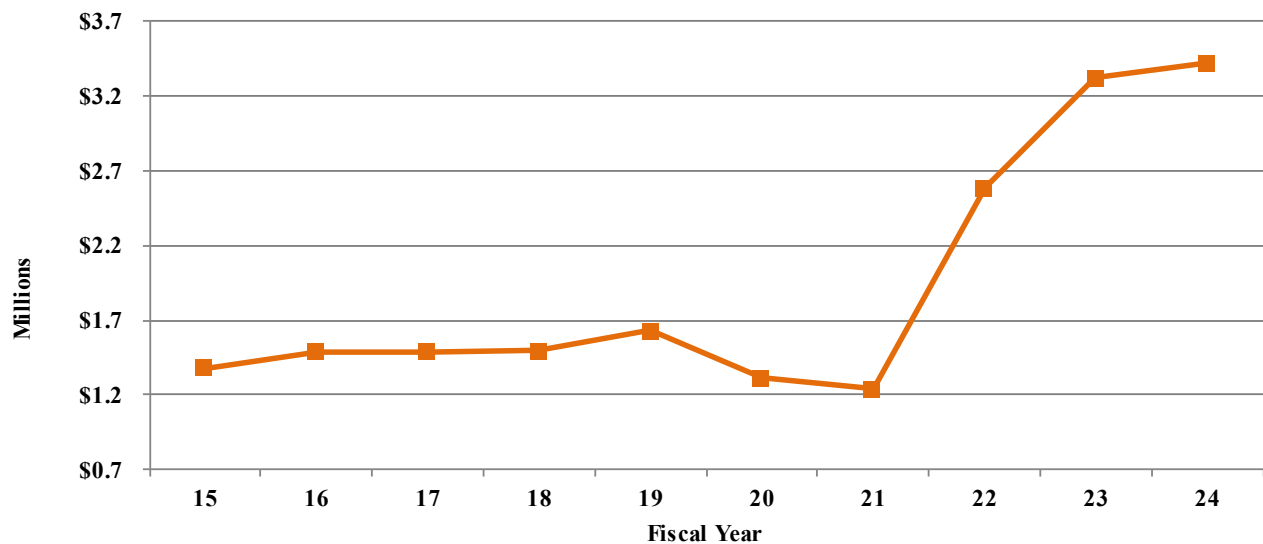
HOTEL-MOTEL ROOM TAX

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 FY22 were \$2.58 million. FY23 hotel-motel room tax revenues are projected to be \$3.32 million, an increase of \$736,400 (28.5%) from FY22. The projected increase is the result of tourism returning to normal after the national and international travel restrictions imposed due to the COVID-19 pandemic worldwide and increasing inflation. Hotel receipts are expected to slightly increase with an additional \$100,000 (3%) in FY24 for a total of \$3.42 million.



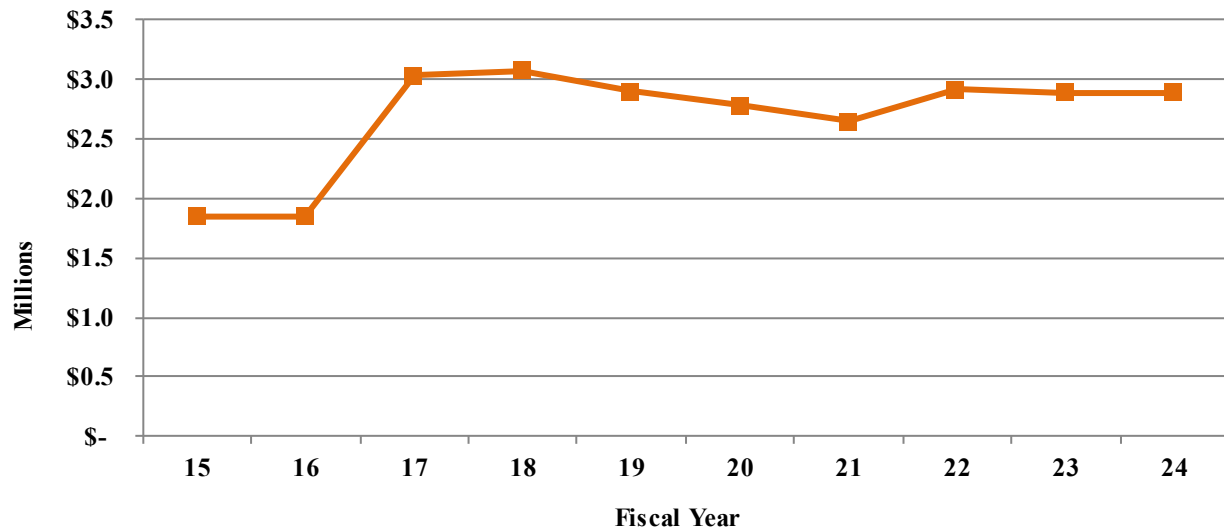
FY15-22 are based on actual revenue collected.
FY23-24 are based on estimated collections.

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.

FY22 tax revenues were \$2.91 million. FY23 revenues are projected to remain relatively stable at \$2.89 million, or \$19,400 (-0.7%) more than FY22. FY24 revenues are expected to remain flat from FY23.



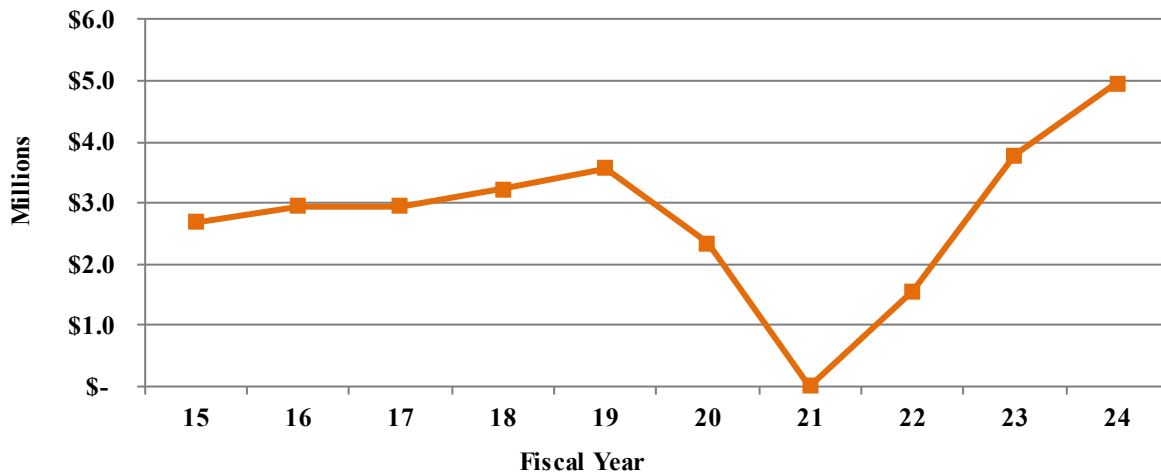
FY15-22 are based on actual collections
FY23-24 are based on budget projections

MAJOR REVENUES

PORT DEVELOPMENT FEE

With the cruise economy returning to normal after COVID-19, the CBJ's port development revenue is increasing. The FY22 revenues were \$1.56 million, which is a significant increase from the \$0 revenue in FY21 that was a result of the limited cruise season caused by COVID-19. FY23 revenues have continued to rebound, and are expected to be \$3.78 million, which is the most revenue the CBJ has collected to date. This increase in revenue signals that the travel economy has continued to rebound to the continuous growth experienced pre-pandemic. FY24 port development fees are projected at \$4.95 million, which is up 31% from FY23, or \$1.17 million.

The proceeds from this fee are to be used to fund capital improvements to areas utilized by the marine enterprise.



FY15-22 are based on actual collections

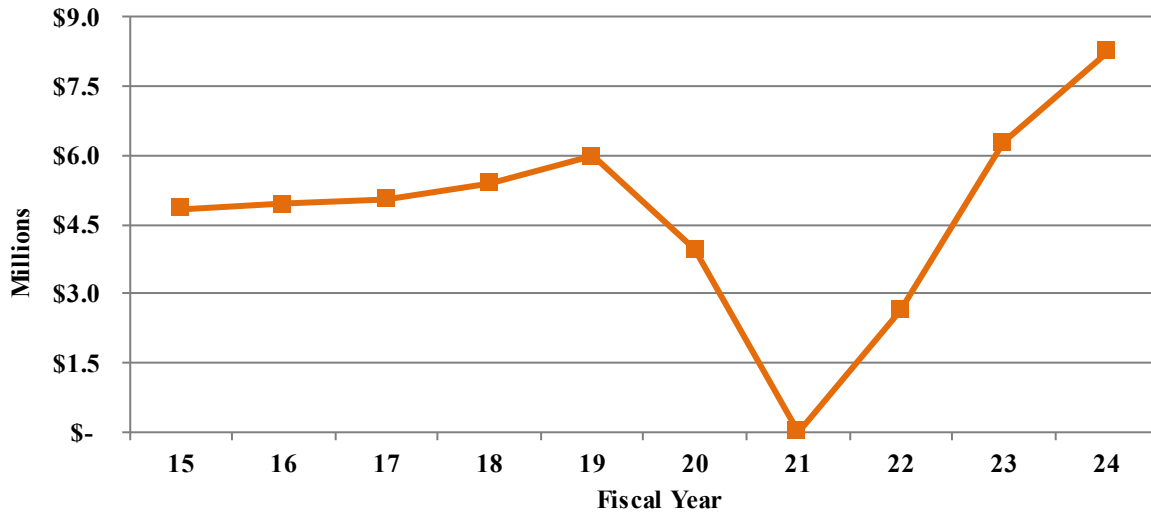
FY23-24 are based on budget projections

MAJOR REVENUES

CBJ MARINE PASSENGER FEE

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

Marine Passenger Fee revenue for FY22 was \$2.64 million, reflecting a return of cruise tourism post-pandemic. FY23 and FY24 revenues are projected to continue to grow to beyond pre-pandemic levels with FY23 projected at \$6.3 million in revenues and FY24 projected at \$8.25 million.



FY15-22 are based on actual collections

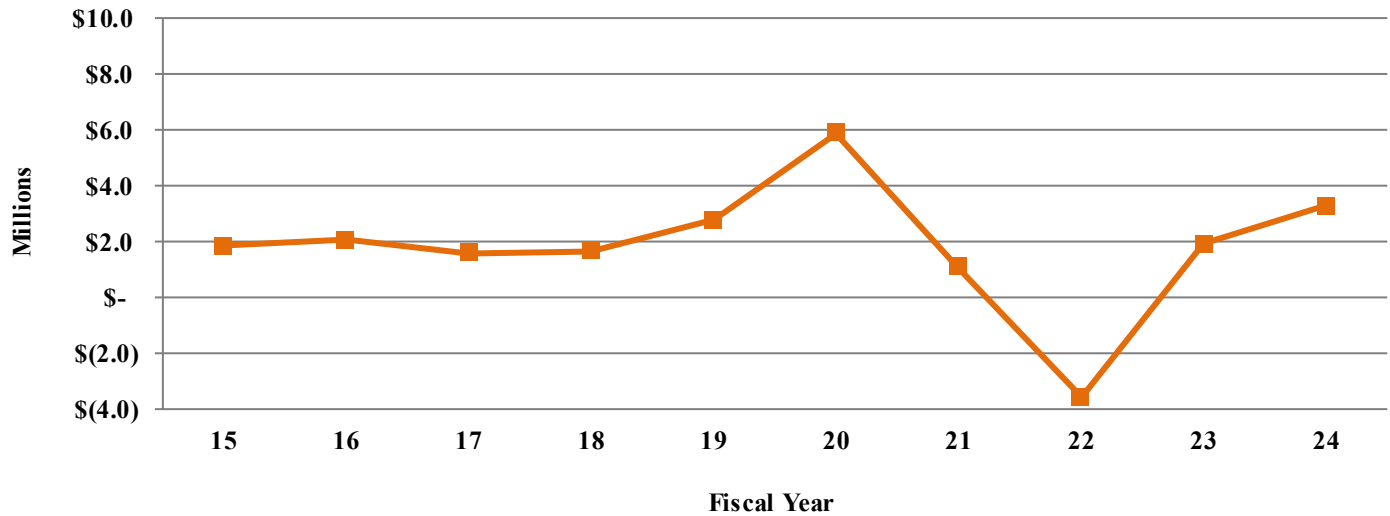
FY23-24 are based on budget projections

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.

Interest income experienced a substantial investment loss in FY22 at \$3.6 million, decreasing \$4.7 million from FY21. Interest rates began to climb again in FY23, and projected revenue is estimated at \$1.94 million. Investment interest in FY24 is anticipated to reach \$3.3 million.



FY15-22 are based on actual collections

FY23-24 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 FY15.

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.

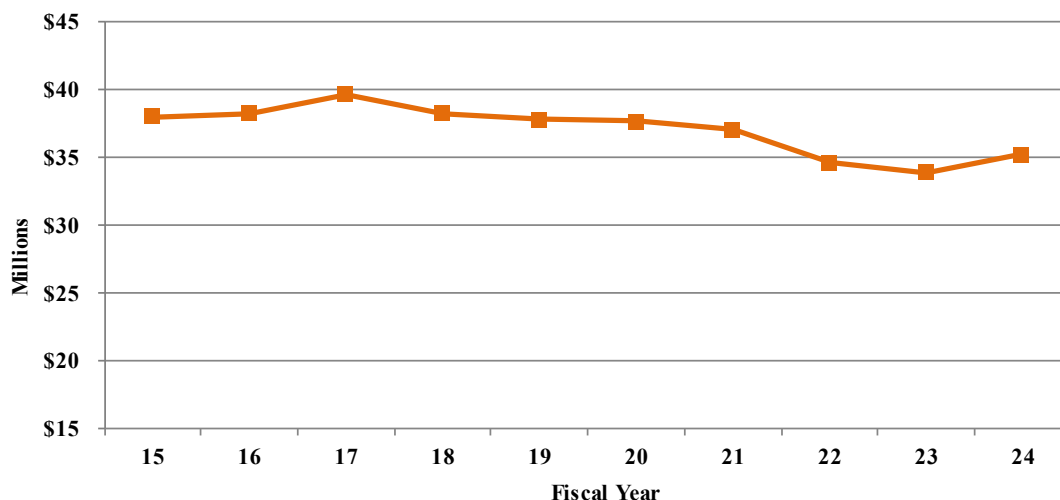
The FY19 foundation funding was \$37.8 million, a decrease of \$400,000 or 1.0% over FY18.

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 FY22 foundation funding was \$34.6 million, a decrease of \$2.4 million or 6.6% over FY21.

The foundation funding projection for FY23 is \$33.9 million. The base student allocation was set at \$5,930 for FY23 and the School District's FY24 budget assumes a \$430 increase to the base student allocation amount. The actual student population (based on October student counts) for FY23 was 4,313. The FY24 foundation funding is projected to be \$35.2 million, a decrease of \$1.3 million (4.1%) from FY23. In FY24 the student population is projected to increase by 73 students to 4,240.



FY15-22 are based on actual revenue collected
FY23-24 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 Actual	\$ 6.2M
FY18 Actual	\$ 4.7M	FY23 Projected	\$ 3.8M
FY19 Actual	\$ 5.5M	FY24 Revised	\$ 8.5M

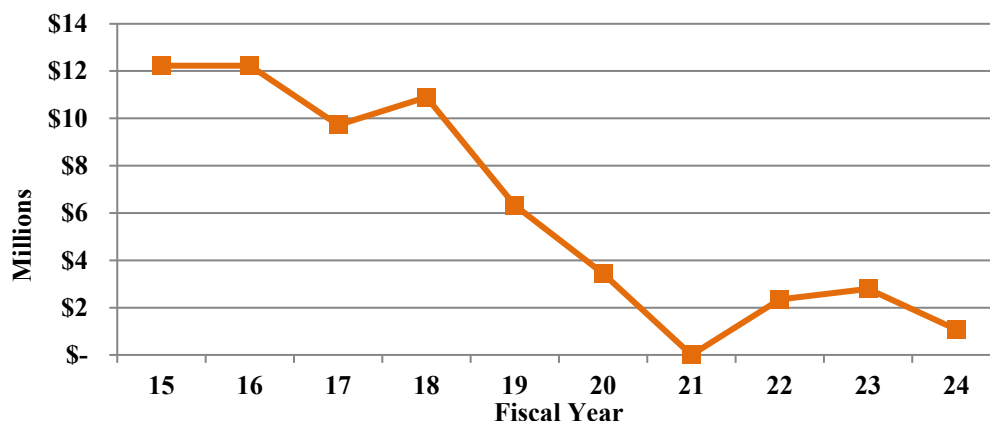
In FY15, the PERS/TRS retirement systems received a one-time contribution of \$3 billion from state budget surplus monies to reduce the plans' unfunded liability. These amounts were equal to 232% and 528% of the required employer contribution for PERS/TRS, respectively.

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, only 42% of eligible school bond debt reimbursement in FY22, and 100% again in FY23. The FY24 budgets assume that the State will reimburse the full amount of eligible school construction debt. In FY23, the State fully funded past unreimbursed school bond debt in the amount of \$16 million, which was recorded in CBJ's General Fund. 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 FY24.



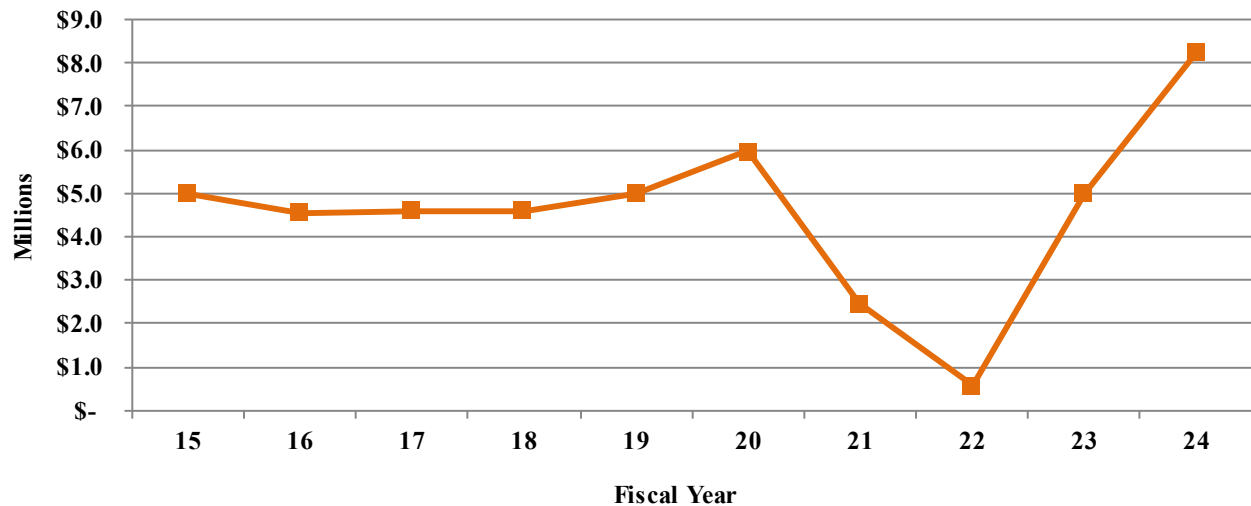
FY15-22 are based on actual revenue collected
FY23-24 is based on budget projections

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.

CBJ received \$572,400 in State Marine Passenger Fee revenue in FY22. The FY23 projected revenue began to return to near pre-pandemic levels at \$5 million. FY24 is anticipated to continue to show recovery from the impacts the pandemic had on travelers, and revenue is budgeted at a record breaking \$8.25 million.



FY15-22 are based on actual revenue collected

FY23-24 are based on budget projections

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from federal sources for general government in FY22 were \$3.67 million. In FY23, federal sources for general government are \$3.89 million, reflecting an increase of \$220,000 (6%) over FY22 actuals. FY24 budgeted federal support amounts to \$3.64 million, a \$250,000 decrease (6.4%) from FY23. 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.

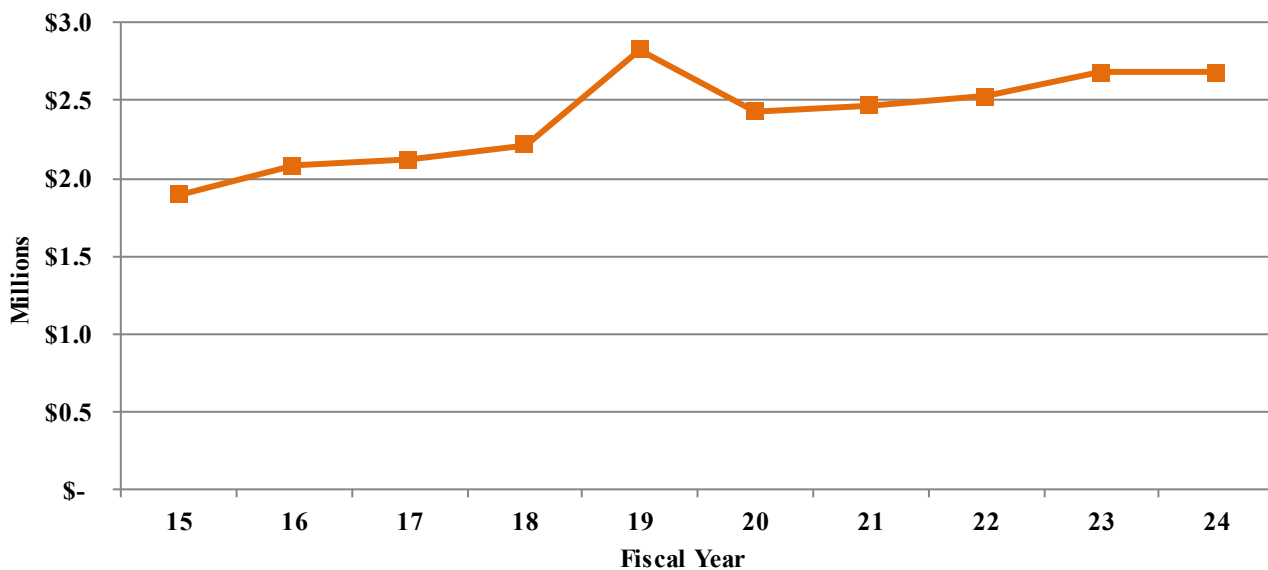
FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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 FY22 was \$2.5 million. FY23 and FY24 revenues are projected at \$2.68 million.



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

MAJOR REVENUES

AMERICAN RESCUE PLAN ACT

The Federal Government signed the \$1.9 trillion American Rescue Plan Act into law on March 11, 2021, representing a 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 is reflected as a federal revenue source in the FY21, FY22, and FY23 budgets, presented as part of the COVID-19 Pandemic Response Fund in the Non-Departmental Special Revenue Funds section of the book. CBJ was also awarded \$2.6 million from the Local Assistance and Tribal Consistency Fund under the American Rescue Plan Act, with fund disbursement split evenly between FY23 and FY24, which is also reflected as part of the COVID-19 Pandemic Response Fund.

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 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Interdepartmental Charges	\$ 873,500	1,061,000	1,029,200	1,096,300	1,286,400
Senior Sales Tax Rebates	128,700	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	13,184,300	12,984,300	13,054,300	12,914,300	35,384,300
General Governmental	27,761,500	27,561,500	27,631,500	27,491,500	49,961,500
Affordable Housing	400,000	400,000	400,000	-	-
Fleet and Equipment Reserve	-	-	-	-	1,200,000
Areawide Capital Projects	20,800,000	22,675,000	22,675,000	22,300,000	34,800,000
Liquor/Marijuana Tax Support to:					
Mayor & Assembly - Childcare	390,000	400,000	410,000	480,000	480,000
Fire and Emergency Services	975,000	975,000	975,000	975,000	975,000
Total Expenditures	51,328,700	53,202,500	53,250,700	52,472,800	88,832,900
FUNDING SOURCES					
Sales Tax:					
Permanent 1% - Gen. Government	10,487,600	11,190,500	12,567,000	11,557,400	13,135,800
Temporary 3%, Term 07/01/22 - 06/30/27					
General Government Operations 1%	10,487,600	11,190,500	12,567,000	11,557,400	13,135,800
Roads, Sidewalks, Related Infrastructure 1%	10,487,600	11,190,400	12,567,000	11,557,400	13,135,800
Capital Improvements, Community Grants, and Other Public Services 1%	10,487,600	11,190,400	12,567,000	11,557,400	13,135,800
Temporary 1% for Capital Projects, Term 10/01/18 - 09/30/23	10,487,600	11,190,400	12,567,000	11,557,400	3,325,800
Temporary 1% for Capital Projects, Term 10/01/23 - 09/30/28	-	-	-	-	9,866,000
Liquor Sales Tax 3%	1,049,800	1,100,000	1,270,000	1,100,000	1,330,000
Marijuana Sales Tax 3%	387,100	400,000	480,000	410,000	480,000
Licenses, Permits, and Fees	15,500	14,500	15,000	14,500	14,500
Total Funding Sources	53,890,400	57,466,700	64,600,000	59,311,500	67,559,500
FUND BALANCE					
Beginning of Period	8,019,700	10,581,400	10,581,400	21,930,700	21,930,700
Increase (Decrease) in Fund Balance	2,561,700	4,264,200	11,349,300	6,838,700	(21,273,400)
End of Period Fund Balance	\$ 10,581,400	14,845,600	21,930,700	28,769,400	657,300

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Interdepartmental Charges	\$ 26,600	37,000	37,000	37,000	58,800
Commodities and Services	-	20,000	20,000	-	20,000
Support to:					
General Fund:					
Centennial Hall	416,700	639,100	639,100	645,300	670,500
Mayor & Assembly Grants:					
Travel Juneau	555,600	1,022,200	1,022,200	928,900	1,520,000
Downtown Business Association	-	75,000	75,000	-	-
Debt Service	277,700	464,400	464,400	464,400	229,200
Capital Projects	-	2,500,000	2,500,000	-	-
Total Expenditures	1,276,600	4,757,700	4,757,700	2,075,600	2,498,500
FUNDING SOURCES					
Hotel Tax Revenue	2,583,600	2,090,000	3,320,000	2,090,000	3,420,000
Total Funding Sources	2,583,600	2,090,000	3,320,000	2,090,000	3,420,000
FUND BALANCE					
Beginning of Period	394,200	1,701,200	1,701,200	263,500	263,500
Increase (Decrease) in Fund Balance	1,307,000	(2,667,700)	(1,437,700)	14,400	921,500
End of Period Fund Balance	\$ 1,701,200	(966,500)	263,500	277,900	1,185,000

AFFORDABLE HOUSING FUND

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Commodities and Services	\$ 11,300	16,200	16,200	16,200	25,800
Grants and Loans	336,000	2,776,000	2,758,000	876,000	2,626,000
Support to:					
General Fund	-	120,300	120,300	-	-
Total Expenditures	347,300	2,912,500	2,894,500	892,200	2,651,800
FUNDING SOURCES					
Loan Repayments	15,200	15,000	15,000	15,000	15,000
Investment and Interest Income	300	500	500	500	500
Support from:					
General Fund	5,000,000	-	-	-	-
Sales Tax	400,000	400,000	400,000	-	-
Total Funding Sources	5,415,500	415,500	415,500	15,500	15,500
FUND BALANCE					
Beginning of Period	1,390,100	6,458,300	6,458,300	3,979,300	3,979,300
Increase (Decrease) in Fund Balance	5,068,200	(2,497,000)	(2,479,000)	(876,700)	(2,636,300)
End of Period Fund Balance	\$ 6,458,300	3,961,300	3,979,300	3,102,600	1,343,000

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

TOBACCO EXCISE TAX FUND

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Interdepartmental Charges	\$ 58,500	76,400	76,400	76,400	71,400
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	-	-	-	540,700	663,700
General Government	768,000	768,000	768,000	1,308,700	1,431,700
Mayor & Assembly Grants:					
Social Services:					
Operations	1,336,900	1,336,900	1,336,900	1,336,900	1,336,900
Utilities	50,000	50,000	50,000	50,000	50,000
Bartlett Regional Hospital	518,000	518,000	518,000	-	-
Total Expenditures	2,731,400	2,749,300	2,749,300	2,772,000	2,890,000
FUNDING SOURCES					
Tobacco Excise Tax	2,909,400	2,740,000	2,890,000	2,820,000	2,890,000
Total Funding Sources	2,909,400	2,740,000	2,890,000	2,820,000	2,890,000
FUND BALANCE					
Beginning of Period	178,400	356,400	356,400	497,100	497,100
Increase (Decrease) in Fund Balance	178,000	(9,300)	140,700	48,000	-
End of Period Fund Balance	\$ 356,400	347,100	497,100	545,100	497,100

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Interdepartmental Charges	\$ 7,600	7,600	7,600	7,600	20,100
Debt Service Fund	-	-	-	-	260,000
Support to:					
Debt Service	1,883,000	2,028,400	2,028,400	2,026,500	2,026,400
Capital Projects	-	9,095,000	9,095,000	-	14,970,000
Total Expenditures	1,890,600	11,131,000	11,131,000	2,034,100	17,276,500
FUNDING SOURCES					
Port Development Fees	1,557,000	3,300,000	3,780,000	3,300,000	4,950,000
State Marine Passenger Fees	572,400	5,000,000	5,000,000	5,000,000	8,250,000
Bond Proceeds	-	5,000,000	5,000,000	-	-
Total Funding Sources	2,129,400	13,300,000	13,780,000	8,300,000	13,200,000
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	-	-	-	450,000	450,000
Increase (Decrease) in Reserve	-	-	450,000	-	-
End of Period Reserve	\$ -	-	450,000	450,000	450,000
Available Fund Balance					
Beginning of Period	2,549,500	2,788,300	2,788,300	4,987,300	4,987,300
Increase (Decrease) in Fund Balance	238,800	2,169,000	2,199,000	6,265,900	(4,076,500)
End of Period Available Fund Balance	\$ 2,788,300	4,957,300	4,987,300	11,253,200	910,800

MARINE PASSENGER FEE FUND

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Interdepartmental Charges	\$ 7,500	7,500	7,500	7,500	20,100
Support to:					
Roaded Service Area	1,180,100	1,607,200	1,607,200	1,607,200	1,607,200
General Fund - Areawide	1,314,200	2,293,400	2,293,400	2,295,900	2,297,600
Docks	448,500	717,000	717,000	717,000	717,000
Facilities Maintenance	12,600	12,600	12,600	12,600	12,600
Total Expenditures	2,962,900	4,637,700	4,637,700	4,640,200	4,654,500
FUNDING SOURCES					
Marine Passenger Fees	2,641,100	5,500,000	6,300,000	5,500,000	8,250,000
Returned Marine Passenger Fees (1):					
Capital Projects	106,600	-	-	-	-
Total Funding Sources	2,747,700	5,500,000	6,300,000	5,500,000	8,250,000
FUND BALANCE					
Beginning of Period	(3,908,500)	(4,123,700)	(4,123,700)	(2,461,400)	(2,461,400)
Increase (Decrease) in Fund Balance	(215,200)	862,300	1,662,300	859,800	3,595,500
End of Period Fund Balance	\$ (4,123,700)	(3,261,400)	(2,461,400)	(1,601,600)	1,134,100

(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

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 918,000	43,500	43,500	-	-
Commodities and Services	1,758,200	48,800	383,400	-	-
Capital Outlay	65,600	-	-	-	-
Support to:					
Harbors	116,500	-	-	-	-
General Fund	27,852,300	-	5,191,000	-	1,321,500
Total Expenditures	30,710,600	92,300	5,617,900	-	1,321,500
FUNDING SOURCES					
Federal Rescue Act Grant	7,200,500	-	3,869,500	-	-
Federal Local Assistance/Tribal Consistency Grant	-	-	1,321,500	-	1,321,500
Federal FEMA Reimbursement	1,015,000	-	347,100	-	-
State COVID-19 Community Grant	686,600	-	-	-	-
State Passenger Fee Lost Revenue Grant	11,369,600	-	-	-	-
State Local Government Lost Revenue Grant	9,261,500	-	-	-	-
State Equitable Communities Grant	134,100	92,300	79,800	-	-
Support from:					
General Fund	1,000,000	-	-	-	-
Total Funding Sources	30,667,300	92,300	5,617,900	-	1,321,500
FUND BALANCE					
Beginning of Period	43,300	-	-	-	-
Increase (Decrease) in Fund Balance	(43,300)	-	-	-	-
End of Period Fund Balance	\$ -	-	-	-	-

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 FY24-29.

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 FY24 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY24 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 FY24 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2024 – 2029** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2024**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY24.

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 FY24 that have been established by the Assembly, the PWFC and/or the City Manager. FY24 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

FY24 Revised Capital Project Budget

The table below shows the source of funds for the FY23 Adopted and FY24 Revised capital budgets.

Summary of FY24 Capital Project Funding Sources (costs in thousands)

	Adopted FY23 Budget	Revised FY24 Budget
FUNDING SOURCES		
Sales Tax: General Capital Projects	\$ 2,075.0	\$ 14,500.0
Sales Tax: Temporary 1%	10,100.0	9,800.0
Sales Tax: 1% Areawide Tax for Capital Projects	10,500.0	10,500.0
State Marine Passenger Fees	4,095.0	11,000.0
Port Development Fees	-	3,970.0
Facilities Maintenance	-	100.0
Lands	150.0	1,200.0
Bartlett Regional Hospital	3,000.0	2,000.0
Wastewater Utility Enterprise Fund	6,665.0	1,332.0
Water Utility Enterprise Fund	2,803.0	3,500.0
Total Funding Sources	\$ 39,388.0	\$ 57,902.0 *

*Includes \$12 million (\$10 million for a New City Hall and \$2 million for public safety radios) for projects outside of the draft CIP Plan for Assembly consideration.

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

A complete listing of all proposed FY24 – FY29 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 2024 – 2029**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Revised Fiscal Year 2024**.

CAPITAL PROJECTS

	FY22	FY23		FY24	
		Amended	Projected	Approved	Revised
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Capital Expenditures					
Schools	\$ 3,403,200	2,739,400	3,455,000	1,700,000	950,000
Roads and Sidewalks	6,926,800	8,782,000	13,846,400	8,665,000	10,110,000
Fire and Safety	13,800	150,000	325,500	-	2,650,000
Community Development	5,608,500	13,444,400	5,760,600	2,810,000	14,310,000
Parks and Recreation	4,677,100	12,792,000	5,385,700	5,475,000	7,750,000
Juneau International Airport	7,398,600	5,033,000	2,396,500	600,000	-
Bartlett Regional Hospital	9,718,500	4,185,900	13,145,500	7,500,000	2,000,000
Areawide Water Utility	3,764,000	2,803,000	770,200	2,873,700	3,500,000
Areawide Wastewater Utility	4,175,900	9,848,000	2,482,200	4,200,000	2,732,000
Harbors	506,600	2,000,000	683,000	-	3,900,000
Docks	638,800	8,704,600	3,914,500	-	10,000,000
Support to:					
Marine Passenger Fee	106,600	-	-	-	-
Bartlett Regional Hospital	4,000,000	7,026,000	7,026,000	-	-
Wastewater	-	17,000	17,000	-	-
Total Expenditures	50,938,400	77,525,300	59,208,100	33,823,700	57,902,000
FUNDING SOURCES					
Federal Sources	2,004,400	4,433,000	4,432,900	-	-
State Sources	4,654,700	7,009,600	7,009,600	-	-
Other	5,000	309,000	309,000	-	-
Support from:					
Sales Tax	20,800,000	22,675,000	22,675,000	22,300,000	34,800,000
Hotel Tax	-	2,500,000	2,500,000	-	-
Port Development	-	9,095,000	9,095,000	-	14,970,000
Lands	750,000	150,000	150,000	150,000	1,200,000
Facilities Maintenance	-	-	-	-	100,000
Bartlett Regional Hospital	27,800,000	4,185,900	4,185,900	7,500,000	2,000,000
Water	2,756,700	2,803,000	2,803,000	2,873,700	3,500,000
Wastewater	5,459,000	6,665,000	6,665,000	1,000,000	1,332,000
Debt Service	-	6,600,000	6,600,000	-	-
General Fund	30,750,000	2,600,000	2,600,000	-	-
Total Funding Sources	94,979,800	69,025,500	69,025,400	33,823,700	57,902,000
REMAINING PROJECT COMMITMENT					
Beginning of Period	68,893,288	112,934,688	112,934,688	122,751,988	122,751,988
Increase (Decrease) in Commitment	44,041,400	(8,499,800)	9,817,300	-	-
End of Period Available Fund Balance	\$ 112,934,688	104,434,888	122,751,988	122,751,988	122,751,988

GENERAL GOVERNMENTAL FUND SUMMARY

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 50,067,300	58,410,500	54,841,400	56,395,000	62,060,800
Commodities and Services	23,878,200	29,432,300	29,538,000	28,719,500	31,647,800
Assembly Grants	6,850,400	6,490,000	6,349,100	5,826,100	6,741,100
Assembly Special Contracts	135,400	175,000	165,000	175,000	220,000
Capital Outlay	127,500	720,500	850,600	127,400	494,400
Support to Other Funds	68,195,900	34,396,200	34,396,200	31,796,200	34,080,800
Total Expenditures	149,254,700	129,624,500	126,140,300	123,039,200	135,244,900
FUNDING SOURCES					
State Support					
State Shared Revenue	591,200	365,400	1,202,400	365,400	444,700
ASHA in Lieu of Taxes	78,100	78,100	76,300	78,100	76,300
Miscellaneous Grants	2,065,500	3,320,200	21,906,300	2,938,500	3,298,100
Total State Support	2,734,800	3,763,700	23,185,000	3,382,000	3,819,100
Federal Support					
Federal in Lieu Taxes	2,527,500	2,527,500	2,677,900	2,527,500	2,677,900
Secure Rural Schools/Roads	546,100	550,000	550,000	550,000	550,000
Miscellaneous Grants	601,300	465,600	662,300	415,600	415,600
Total Federal Support	3,674,900	3,543,100	3,890,200	3,493,100	3,643,500
Local Support					
Property Taxes	49,749,300	52,439,800	52,439,800	52,439,800	57,468,100
Vehicle Registration Taxes	715,700	762,000	762,000	762,000	762,000
Charges for Services	2,764,300	2,712,700	2,928,800	2,741,100	3,019,000
E911 Surcharge	805,600	800,000	800,000	800,000	800,000
Contracted Services	2,536,400	1,916,500	1,917,200	1,947,100	2,200,100
Licenses, Permits, Fees	939,300	822,800	827,300	828,400	844,400
Sales	45,800	37,700	33,900	40,000	37,800
Fines and Forfeitures	346,300	256,200	348,200	256,200	355,600
Rentals and Leases	518,700	582,200	560,300	601,300	574,500
Donations and Contributions	63,800	113,000	123,100	88,000	98,100
Private Grants	266,600	321,200	249,400	267,500	314,100
Investment and Interest Income/(Loss)	(3,579,900)	1,699,000	1,940,400	1,699,000	3,306,400
Other Revenue	97,200	87,800	94,200	92,400	119,200
Capital Projects Indirect Cost Allocation	599,900	700,000	550,000	700,000	550,000
Interdepartmental Charges	4,422,400	4,913,500	4,881,700	4,949,200	5,481,700
Total Local Support	60,291,400	68,164,400	68,456,300	68,212,000	75,931,000
Total Revenues	66,701,100	75,471,200	95,531,500	75,087,100	83,393,600

GENERAL GOVERNMENTAL FUND SUMMARY

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
Support From Other Funds					
Sales Tax	29,126,500	28,936,500	29,016,500	28,946,500	51,416,500
Hotel Tax	972,300	1,756,300	1,756,300	1,574,200	2,210,500
Tobacco Excise Tax	2,154,900	2,154,900	2,154,900	2,695,600	2,818,600
Pandemic Response Fund	27,852,300	-	5,191,000	-	1,321,500
Marine Passenger Fee	2,494,300	3,900,600	3,900,600	3,903,100	3,904,800
Special Assessment Funds	13,200	10,500	9,300	9,200	7,600
Permanent Fund	100,500	113,200	113,200	106,200	107,300
Total Support From Other Funds	62,714,000	36,992,300	42,262,100	37,234,800	61,786,800
Total Funding Sources	129,415,100	112,463,500	137,793,600	112,321,900	145,180,400
FUND BALANCE					
Beginning of Period Reserved Balance	14,787,900	15,722,500	15,722,500	16,706,500	16,706,500
Increase (Decrease) in Reserve	934,600	-	984,000	-	4,000,000
End of Period Reserve	15,722,500	15,722,500	16,706,500	16,706,500	20,706,500
Available Fund Balance					
Beginning of Period	20,235,700	(538,500)	(538,500)	10,130,800	10,130,800
Increase (Decrease) in Fund Balance	(20,774,200)	(17,161,000)	10,669,300	(10,717,300)	5,935,500
End of Period Fund Available	\$ (538,500)	(17,699,500)	10,130,800	(586,500)	16,066,300

AREAWIDE / GENERAL FUND SUMMARY

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 25,105,300	26,577,100	25,442,400	25,945,600	28,466,500
Commodities and Services	10,442,300	14,027,600	13,375,900	13,170,400	14,757,400
Assembly Grants	6,850,400	6,490,000	6,349,100	5,826,100	6,741,100
Assembly Special Contracts	135,400	175,000	165,000	175,000	220,000
Capital Outlay	113,800	720,500	850,600	127,400	494,400
Support to Other Funds	68,045,900	34,246,200	34,246,200	31,646,200	33,930,800
Total Expenditures	110,693,100	82,236,400	80,429,200	76,890,700	84,610,200
FUNDING SOURCES					
State Support					
ASHA in Lieu of Taxes	78,100	78,100	76,300	78,100	76,300
Miscellaneous Grants	709,700	1,895,100	19,483,800	1,538,400	1,979,900
Total State Support	787,800	1,973,200	19,560,100	1,616,500	2,056,200
Federal Support					
Federal in Lieu Taxes	2,527,500	2,527,500	2,677,900	2,527,500	2,677,900
Miscellaneous Grants	88,600	-	208,200	-	-
Total Federal Support	2,616,100	2,527,500	2,886,100	2,527,500	2,677,900
Local Support					
Property Taxes	36,295,600	37,948,600	37,948,600	37,948,600	41,068,000
Charges for Services	1,600,600	1,503,200	1,664,100	1,514,200	1,717,800
Contracted Services	725,600	-	-	-	-
Licenses, Permits, Fees	800,200	695,500	697,600	695,600	709,400
Sales	26,600	11,700	13,600	12,200	11,600
Fines and Forfeitures	73,700	85,000	75,800	85,000	75,800
Rentals and Leases	69,400	79,500	69,500	79,500	58,000
Donations and Contributions	17,000	10,400	13,400	10,400	13,400
Private Grants	73,600	106,200	34,400	52,500	64,100
Investment and Interest Income/(Loss)	(3,581,000)	1,698,000	1,939,900	1,698,000	3,305,900
Other Revenue	59,400	60,300	60,400	60,300	85,200
Capital Projects Indirect Cost Allocation	599,900	700,000	550,000	700,000	550,000
Interdepartmental Charges	4,300,400	4,802,200	4,770,400	4,837,500	5,353,000
Total Local Support	41,061,000	47,700,600	47,837,700	47,693,800	53,012,200
Total Revenues	44,464,900	52,201,300	70,283,900	51,837,800	57,746,300

AREAWIDE / GENERAL FUND SUMMARY

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
Support From Other Funds					
Sales Tax	14,549,300	14,359,300	14,439,300	14,369,300	36,839,300
Hotel Tax	972,300	1,756,300	1,756,300	1,574,200	2,210,500
Tobacco Excise Tax	1,386,900	1,386,900	1,386,900	1,927,600	2,050,600
Affordable Housing	-	120,300	120,300	-	-
Pandemic Response Fund	16,598,000	-	5,191,000	-	1,321,500
Marine Passenger Fee	1,314,200	2,293,400	2,293,400	2,295,900	2,297,600
Special Assessment Funds	13,200	10,500	9,300	9,200	7,600
Permanent Fund	100,500	113,200	113,200	106,200	107,300
Capital Projects	-	-	-	-	-
Total Support From Other Funds	34,934,400	20,039,900	25,309,700	20,282,400	44,834,400
Total Funding Sources	79,399,300	72,241,200	95,593,600	72,120,200	102,580,700
FUND BALANCE					
Beginning of Period Reserved Balance	14,460,200	15,660,200	15,660,200	16,660,200	16,660,200
Increase (Decrease) in Reserve	1,200,000	-	1,000,000	-	4,000,000
End of Period Reserve	15,660,200	15,660,200	16,660,200	16,660,200	20,660,200
Available Fund Balance					
Beginning of Period	(26,300)	(32,520,100)	(32,520,100)	(18,355,700)	(18,355,700)
Increase (Decrease) in Fund Balance	(32,493,800)	(9,995,200)	14,164,400	(4,770,500)	13,970,500
End of Period Fund Available	\$ (32,520,100)	(42,515,300)	(18,355,700)	(23,126,200)	(4,385,200)

ROADED SERVICE AREA SUMMARY

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 23,572,400	28,058,300	26,187,400	26,825,000	29,490,100
Commodities and Services	11,662,000	13,249,500	13,968,700	13,259,800	14,503,300
Capital Outlay	13,700	-	-	-	-
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	35,398,100	41,457,800	40,306,100	40,234,800	44,143,400
FUNDING SOURCES					
State Support					
State Shared Revenue	591,200	365,400	1,202,400	365,400	444,700
State Grants	1,355,800	1,425,100	2,422,500	1,400,100	1,318,200
Total State Support	1,947,000	1,790,500	3,624,900	1,765,500	1,762,900
Federal Support					
Secure Rural Schools/Roads	546,100	550,000	550,000	550,000	550,000
Federal Grants	362,900	435,600	385,600	385,600	385,600
Total Federal Support	909,000	985,600	935,600	935,600	935,600
Local Support					
Property Taxes	11,950,000	12,873,100	12,873,100	12,873,100	14,569,000
Vehicle Registration Taxes	715,700	762,000	762,000	762,000	762,000
Charges for Services	1,145,700	1,196,500	1,243,600	1,213,900	1,280,100
E911 Surcharge	805,600	800,000	800,000	800,000	800,000
Contracted Services	768,800	851,700	852,400	849,300	907,500
Licenses, Permits, Fees	139,100	127,300	129,700	132,800	135,000
Sales	19,200	26,000	20,300	27,800	26,200
Fines and Forfeitures	272,600	171,200	272,400	171,200	279,800
Rentals and Leases	449,300	502,700	490,800	521,800	516,500
Donations and Contributions	46,800	102,600	109,700	77,600	84,700
Private Grants	193,000	215,000	215,000	215,000	250,000
Investment and Interest Income	1,100	1,000	500	1,000	500
Other Revenue	37,500	27,500	33,800	32,100	34,000
Interdepartmental Charges	122,000	111,300	111,300	111,700	128,700
Total Local Support	16,666,400	17,767,900	17,914,600	17,789,300	19,774,000
Total Revenues	19,522,400	20,544,000	22,475,100	20,490,400	22,472,500

ROADED SERVICE AREA SUMMARY

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised 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	11,254,300	-	-	-	-
Marine Passenger Fee	1,180,100	1,607,200	1,607,200	1,607,200	1,607,200
Total Support From Other Funds	26,339,300	15,512,100	15,512,100	15,512,100	15,512,100
Total Funding Sources	45,861,700	36,056,100	37,987,200	36,002,500	37,984,600
FUND BALANCE					
Beginning of Period Reserved Balance	327,700	62,300	62,300	46,300	46,300
Increase (Decrease) in Reserve	(265,400)	-	(16,000)	-	-
End of Period Reserve	62,300	62,300	46,300	46,300	46,300
Available Fund Balance					
Beginning of Period	13,065,000	23,794,000	23,794,000	21,491,100	21,491,100
Increase (Decrease) in Fund Balance	10,729,000	(5,401,700)	(2,302,900)	(4,232,300)	(6,158,800)
End of Period Fund Available	\$ 23,794,000	18,392,300	21,491,100	17,258,800	15,332,300

FIRE SERVICE AREA SUMMARY

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,389,600	3,775,100	3,211,600	3,624,400	4,104,200
Commodities and Services	1,773,900	2,155,200	2,193,400	2,289,300	2,387,100
Total Expenditures	3,163,500	5,930,300	5,405,000	5,913,700	6,491,300
FUNDING SOURCES					
Federal Support - Federal Grants	149,800	30,000	68,500	30,000	30,000
Local Support					
Property Taxes	1,503,700	1,618,100	1,618,100	1,618,100	1,831,100
Charges for Services	18,000	13,000	21,100	13,000	21,100
Contracted Services	1,042,000	1,064,800	1,064,800	1,097,800	1,292,600
Other Revenue	300	-	-	-	-
Total Local Support	2,564,000	2,695,900	2,704,000	2,728,900	3,144,800
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
Total Support From Other Funds	1,440,300	1,440,300	1,440,300	1,440,300	1,440,300
Total Funding Sources	4,154,100	4,166,200	4,212,800	4,199,200	4,615,100
FUND BALANCE					
Beginning of Period	7,197,000	8,187,600	8,187,600	6,995,400	6,995,400
Increase (Decrease) in Fund Balance	990,600	(1,764,100)	(1,192,200)	(1,714,500)	(1,876,200)
End of Period Fund Balance	\$ 8,187,600	6,423,500	6,995,400	5,280,900	5,119,200

NOTES

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MAYOR AND ASSEMBLY

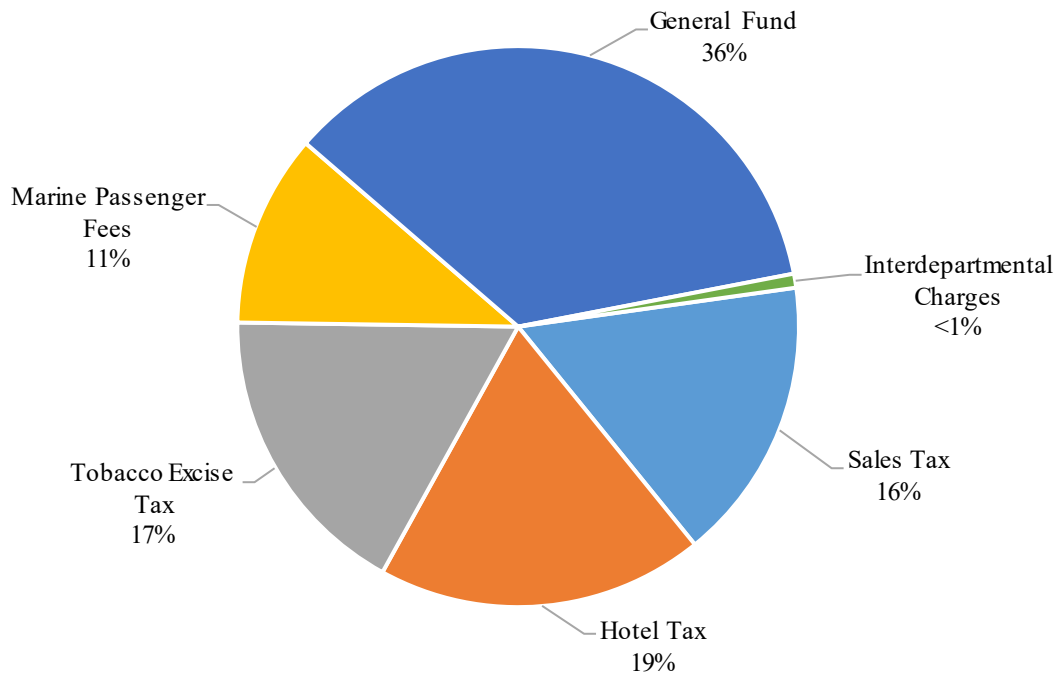
MISSION STATEMENT

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.

FY24 REVISED BUDGET

\$8,058,800

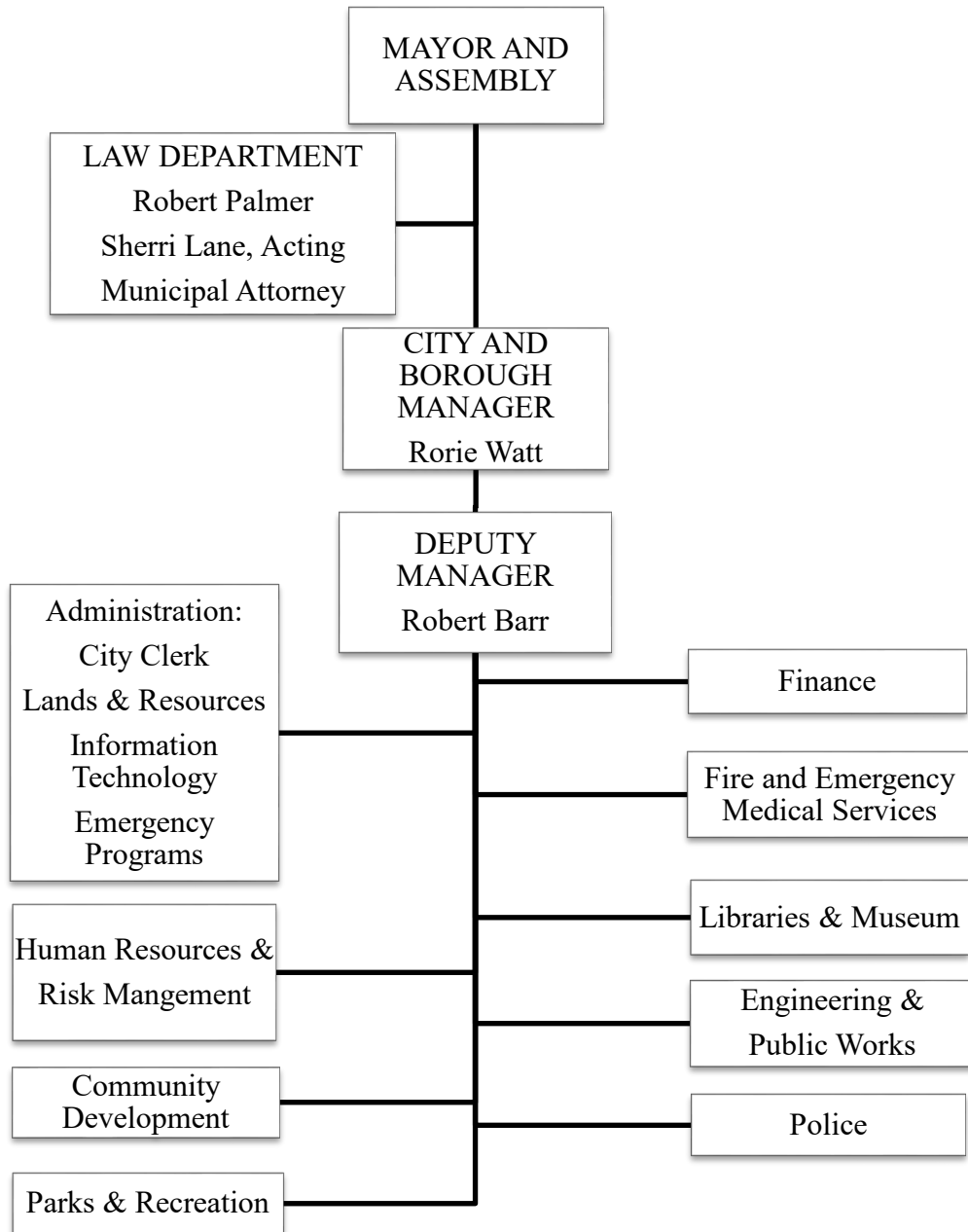
FUNDING SOURCES



See the Glossary for definitions of terms.

MAYOR AND ASSEMBLY

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 243,300	350,700	306,100	342,900	375,200
Commodities and Services	489,600	834,400	792,900	796,500	942,500
Other Grants and Community Projects	6,850,400	6,490,000	6,349,100	5,826,100	6,741,100
Total Expenditures	7,583,300	7,675,100	7,448,100	6,965,500	8,058,800
FUNDING SOURCES					
Interdepartmental Charges	26,400	24,000	24,000	24,000	64,800
Private Grant	15,000	-	-	-	-
Support from:					
Sales Tax	830,500	840,500	920,500	850,500	1,320,500
Hotel Tax	555,600	1,097,200	1,097,200	928,900	1,520,000
Tobacco Excise Tax	1,386,900	1,386,900	1,386,900	1,386,900	1,386,900
Marine Passenger Fees	45,300	1,041,500	1,041,500	1,041,500	895,400
Affordable Housing	-	120,300	120,300	-	-
General Fund	4,723,600	3,164,700	2,857,700	2,733,700	2,871,200
Total Funding Sources	\$ 7,583,300	7,675,100	7,448,100	6,965,500	8,058,800
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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$1,093,300 (15.7%).

The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$32,300 (9.4%) due to an increase in employer benefit costs.
- Commodities and services increased \$146,000 (18.3%) primarily due to contractual service increases.
- Other grants and community projects increased \$915,000 (15.7%) due to increases in social service grants, including childcare.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
Operations:					
Personnel Services	\$ 243,300	350,700	306,100	342,900	375,200
Commodities and Services	354,200	659,400	627,900	621,500	722,500
Total	597,500	1,010,100	934,000	964,400	1,097,700
Assembly Grants:					
Arts and Humanities Council	167,500	184,300	184,300	184,300	184,300
Social Service Grants	1,003,100	1,393,500	1,393,500	1,393,500	1,803,900
Juneau Youth Services	39,600	-	-	-	-
Juneau Alliance for Mental Health, Inc.	410,400	410,400	410,400	410,400	-
Juneau Festival Committee	10,000	37,500	37,500	37,500	37,500
Douglas Fourth of July	-	3,500	3,500	3,500	3,500
Sealaska Heritage - Celebration	25,000	-	-	25,000	30,000
Juneau Economic Development Council	415,000	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	805,800	1,048,000	907,000	805,000	1,280,000
Franklin Dock Enterprises, LLC	35,000	190,000	190,000	190,000	160,000
Alaska Juneau (AJ) Dock, LLC	107,800	230,000	230,000	230,000	160,000
Travel Juneau (JCVB)	652,300	1,544,000	1,544,100	1,450,700	1,979,400
Better Capital City	555,000	555,000	555,000	555,000	555,000
Tourism Best Management Practices	3,000	24,700	24,700	24,700	26,000
Downtown Business Association	116,000	150,000	150,000	75,000	90,000
Juneau Commission on Aging	10,000	10,000	10,000	10,000	-
Heat Smart	135,000	250,000	250,000	-	-
Senior Housing	1,011,400	-	-	-	-
The Glory Hall	-	12,300	12,300	-	-
Medical Respite	-	15,300	15,300	-	-
United Human Services of SE Alaska	1,300,000	-	-	-	-
Juneau Park Foundation	15,000	-	-	-	-
Total	6,848,400	6,490,000	6,349,100	5,826,100	6,741,100
Special Contracts:					
Lobbyist	135,400	145,000	145,000	145,000	190,000
Hearing Officers	1,900	30,000	20,000	30,000	30,000
Total	137,300	175,000	165,000	175,000	220,000
Total Expenditures	\$ 7,583,200	7,675,100	7,448,100	6,965,500	8,058,800

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

Effective in FY24, the Juneau Alliance for Mental Health, Inc. grant was merged into the Social Service Grants program.

CITY MANAGER

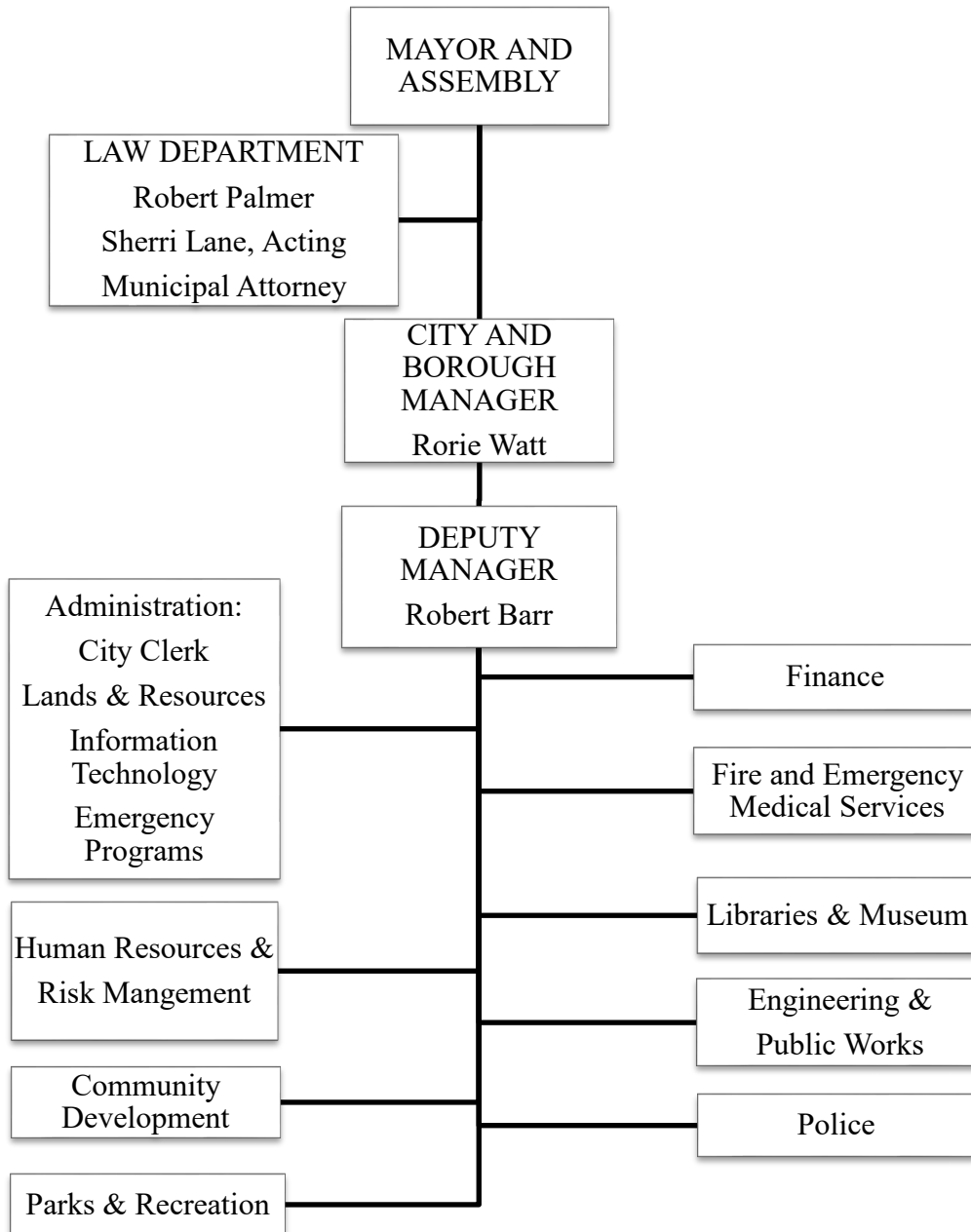
MISSION STATEMENT

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.

FY24 REVISED BUDGET

\$ 3,427,100

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,492,100	1,585,600	1,578,300	1,645,000	1,669,900
Commodities and Services	863,900	1,568,900	674,200	1,386,900	1,330,200
Voter Information	8,000	10,000	12,400	10,000	13,000
Capital Outlay	-	542,500	810,000	-	414,000
Total Expenditures	2,364,000	3,707,000	3,074,900	3,041,900	3,427,100
FUNDING SOURCES					
Interdepartmental Charges	379,600	401,500	401,500	401,500	432,000
State Grants	431,300	860,000	1,130,500	860,000	877,900
Support from:					
Marine Passenger Fees	266,800	265,400	265,400	267,900	415,700
General Fund	1,286,300	2,180,100	1,277,500	1,512,500	1,701,500
Total Funding Sources	\$ 2,364,000	3,707,000	3,074,900	3,041,900	3,427,100
STAFFING	12.50	9.50	9.75	10.50	9.75

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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$385,200 (12.7%).

The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$24,900 (1.5%) due to negotiated wage and merit increases.
- Commodities and services decreased \$56,700 (4.1%) primarily due to a shift in grant-funded expenditures from commodities to capital outlay, offset by increases in contractual services.
- Capital outlay increased \$414,000 primarily due to a shift in grant-funded expenditures from commodities to capital outlay.

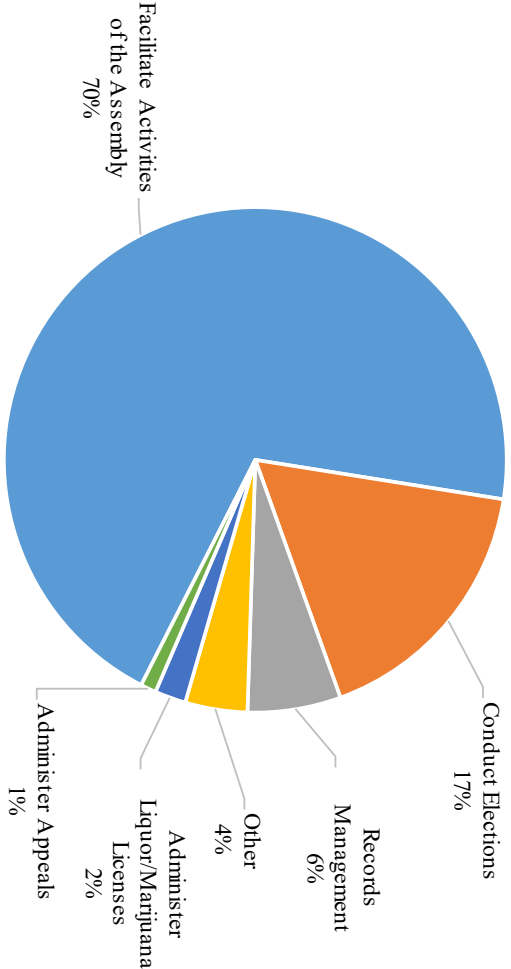
CITY CLERK

MISSION STATEMENT

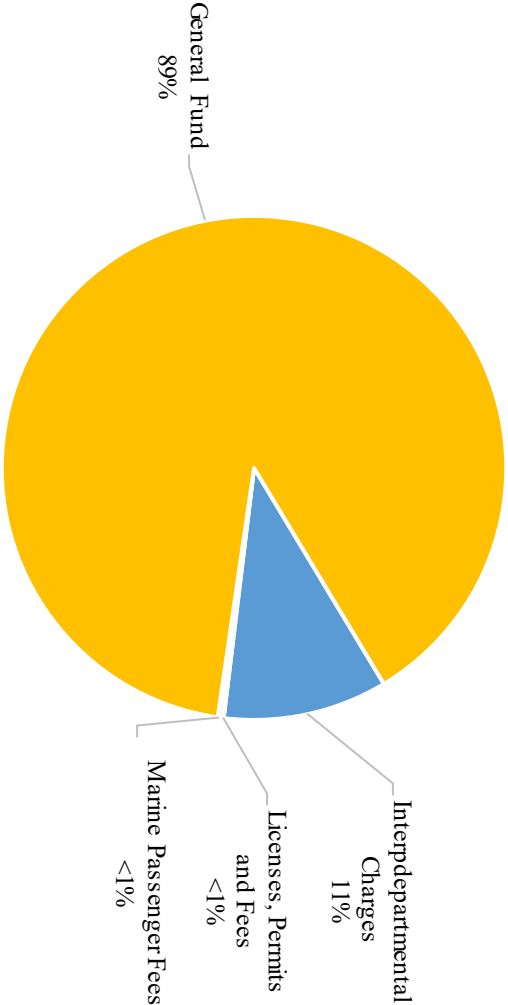
The Municipal Clerk provides access to the work of the Assembly and ensures fair and accurate elections.

FY24 REVISED BUDGET **\$ 921,100**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 338,300	494,500	464,900	478,300	548,700
Commodities and Services	192,600	294,000	207,700	294,500	372,400
Capital Outlay	21,000	14,000	2,000	7,000	-
Total Expenditures	551,900	802,500	674,600	779,800	921,100
FUNDING SOURCES					
Interdepartmental Charges	81,900	81,900	81,900	81,900	97,000
Licenses, Permits and Fees	1,200	1,000	2,500	1,000	1,000
Other Income	2,200	-	-	-	-
Support from:					
Marine Passenger Fees	2,500	2,500	2,500	2,500	2,500
General Fund	464,100	717,100	587,700	694,400	820,600
Total Funding Sources	\$ 551,900	802,500	674,600	779,800	921,100
STAFFING					
	2.68	4.36	4.36	4.36	4.50

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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$141,300 (18.1%).

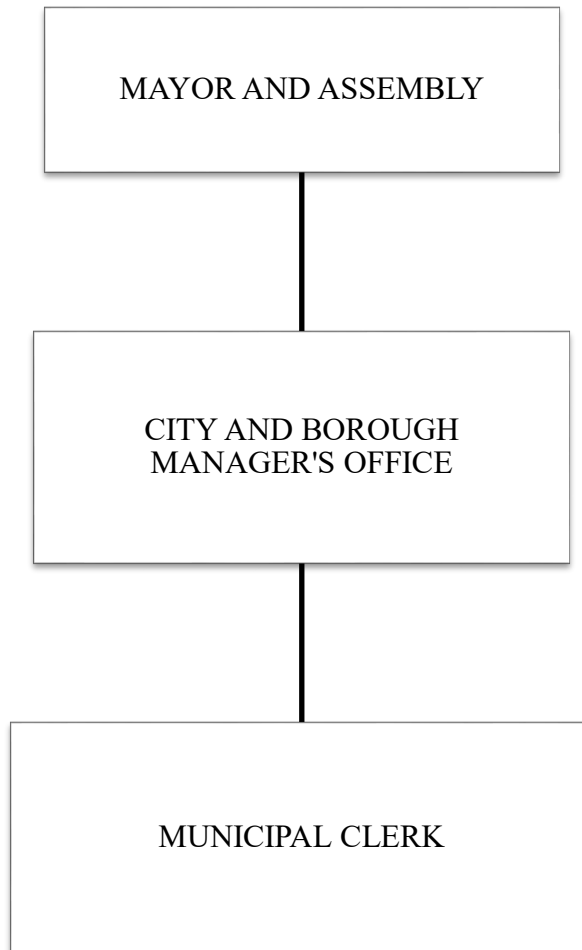
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$70,400 (14.7%) primarily due to the addition of part-time election workers and negotiated wage and merit increases.
- Commodities and services increased \$77,900 (26.5%) primarily due to establishing a fleet and equipment reserve account for the City Clerk Division in FY24.

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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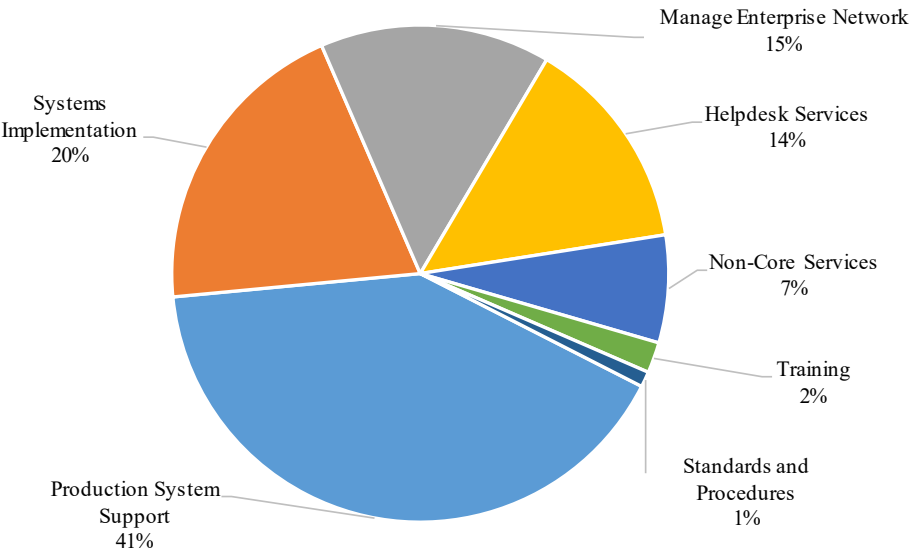
INFORMATION TECHNOLOGY

MISSION STATEMENT

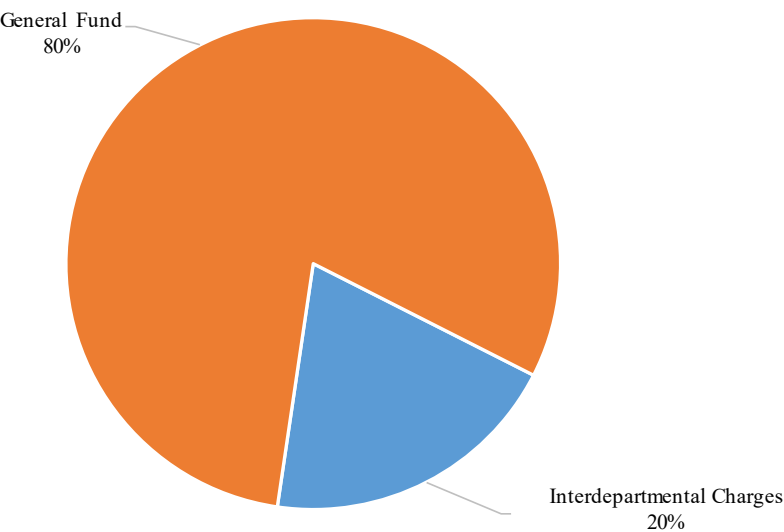
The mission of the Information Technology Division is to provide secure technology services for the City and Borough of Juneau.

FY24 REVISED BUDGET **\$ 4,362,800**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

INFORMATION TECHNOLOGY

COMPARATIVES

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,782,800	1,991,100	1,847,800	1,941,100	2,156,600
Commodities and Services	1,185,700	1,391,300	1,784,200	1,390,300	2,206,200
Capital Outlay	15,900	55,000	-	45,000	-
Total Expenditures	2,984,400	3,437,400	3,632,000	3,376,400	4,362,800
FUNDING SOURCES					
Interdepartmental Charges	815,400	822,300	822,300	822,300	864,800
Support from:					
General Fund	2,169,000	2,615,100	2,809,700	2,554,100	3,498,000
Total Funding Sources	\$ 2,984,400	3,437,400	3,632,000	3,376,400	4,362,800
STAFFING	15.66	15.00	15.66	15.66	16.00

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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$986,400 (29.2%).

The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$215,500 (11.1%) due to the addition of a full-time Business Analyst position and negotiated wage and merit increases.
- Commodities and services increased \$815,900 (58.7%) due to increases in software licensing and cyber security costs.

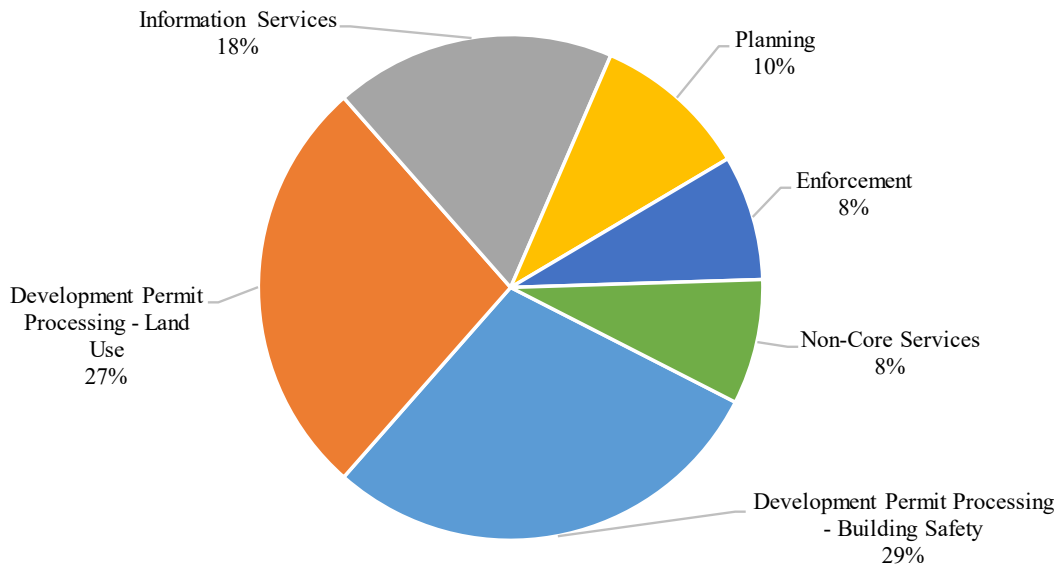
COMMUNITY DEVELOPMENT

MISSION STATEMENT

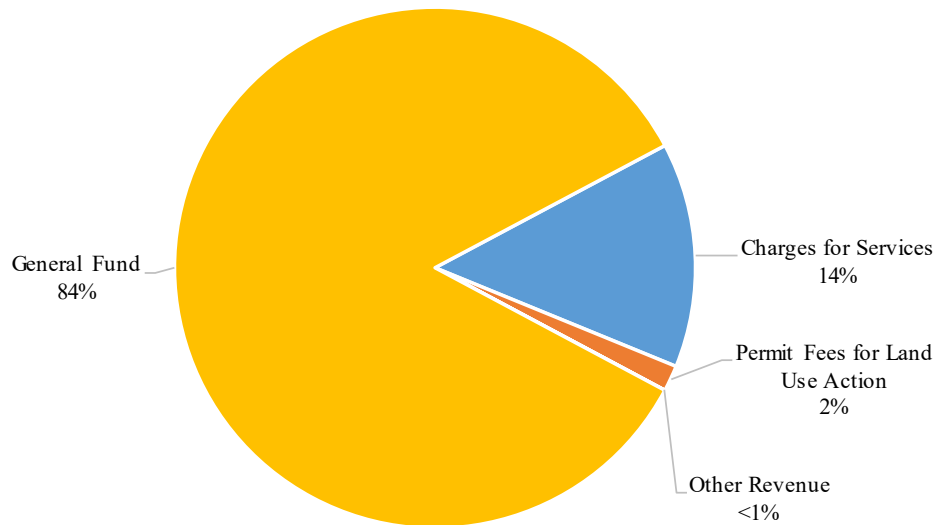
Guide the development of a safe, attractive and efficient community consistent with the public interest.

FY24 REVISED BUDGET **\$4,040,000**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 2,528,800	3,148,500	3,074,100	2,993,800	3,260,900
Commodities and Services	370,100	1,047,200	1,092,900	685,300	779,100
Total Expenditures	2,898,900	4,195,700	4,167,000	3,679,100	4,040,000
FUNDING SOURCES					
Charges for Services	660,000	550,000	550,000	550,000	564,000
Permit Fees for Land Use Action	65,500	67,500	65,100	67,500	65,100
State Grants	-	333,400	333,400	-	-
Federal Grants	31,900	-	208,200	-	-
Other Revenue	1,200	400	200	400	200
Support from:					
General Fund	2,140,300	3,244,400	3,010,100	3,061,200	3,410,700
Total Funding Sources	\$ 2,898,900	4,195,700	4,167,000	3,679,100	4,040,000
STAFFING	23.00	24.66	24.66	24.00	24.66

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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$360,900 (9.8%).

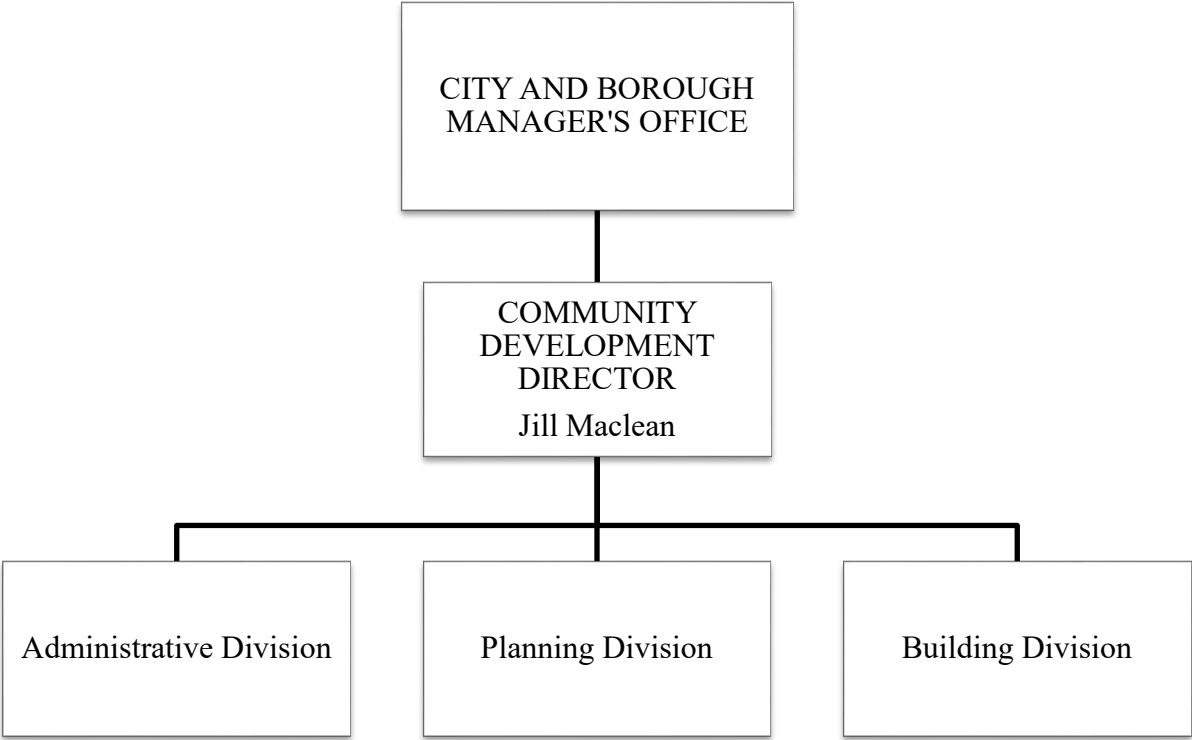
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$267,100 (8.9%) primarily due to negotiated wage and merit increases.
- Commodities and services increased \$93,800 (13.7%) due to increases in travel and training and office leases.

COMMUNITY DEVELOPMENT

FUNCTIONAL ORGANIZATION CHART



NOTES

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EAGLECREST

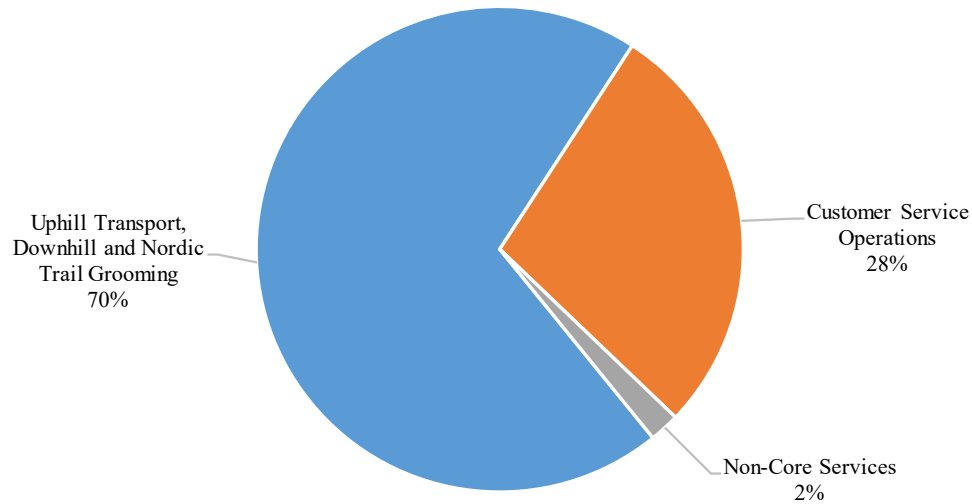
MISSION STATEMENT

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.

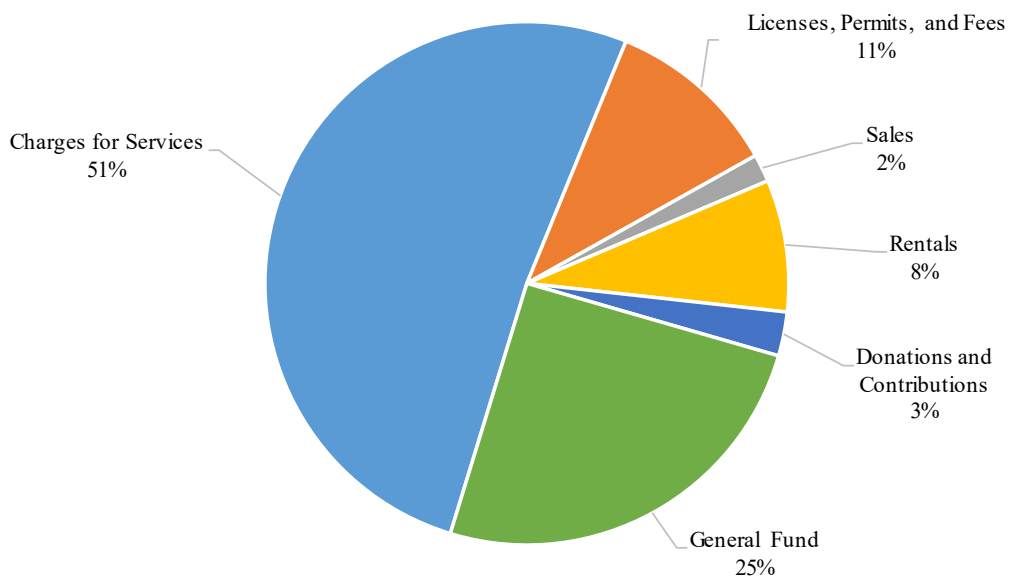
FY24 REVISED BUDGET

\$ 3,857,000

CORE SERVICES



FUNDING SOURCES



EAGLECREST

COMPARATIVES

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,596,600	2,039,900	1,892,300	1,922,300	2,111,500
Commodities and Services	1,377,200	1,484,600	1,462,500	1,502,700	1,745,500
Total Expenditures	2,973,800	3,524,500	3,354,800	3,425,000	3,857,000
FUNDING SOURCES					
Charges for Services	1,712,400	1,835,000	1,751,000	1,855,000	1,895,000
Licenses, Permits, and Fees	177,000	262,400	203,000	262,400	394,000
Sales	63,900	63,000	63,000	63,000	63,000
Rentals and Leases	260,300	258,600	288,100	258,600	300,600
Donations and Contributions	75,000	100,000	125,000	100,000	100,000
Support from:					
Roaded Service Area	50,000	50,000	50,000	50,000	50,000
General Fund	825,000	880,000	880,000	880,000	880,000
Total Funding Sources	3,163,600	3,449,000	3,360,100	3,469,000	3,682,600
FUND BALANCE					
Inventory Reserve					
Beginning Reserve Balance	202,500	257,600	257,600	257,600	257,600
Increase (Decrease) in Reserve	55,100	-	-	-	-
End of Period Reserve	257,600	257,600	257,600	257,600	257,600
Available Fund Balance					
Beginning of Period	(179,500)	10,300	10,300	15,600	15,600
Increase (Decrease) in Fund Balance	189,800	(75,500)	5,300	44,000	(174,400)
End of Period Available	10,300	(65,200)	15,600	59,600	(158,800)
Combined End of Period Fund Balance	\$ 267,900	192,400	273,200	317,200	98,800
STAFFING	33.40	33.40	33.40	33.40	33.99

BUDGET HIGHLIGHT

The Eaglecrest FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$432,000 (12.6%).

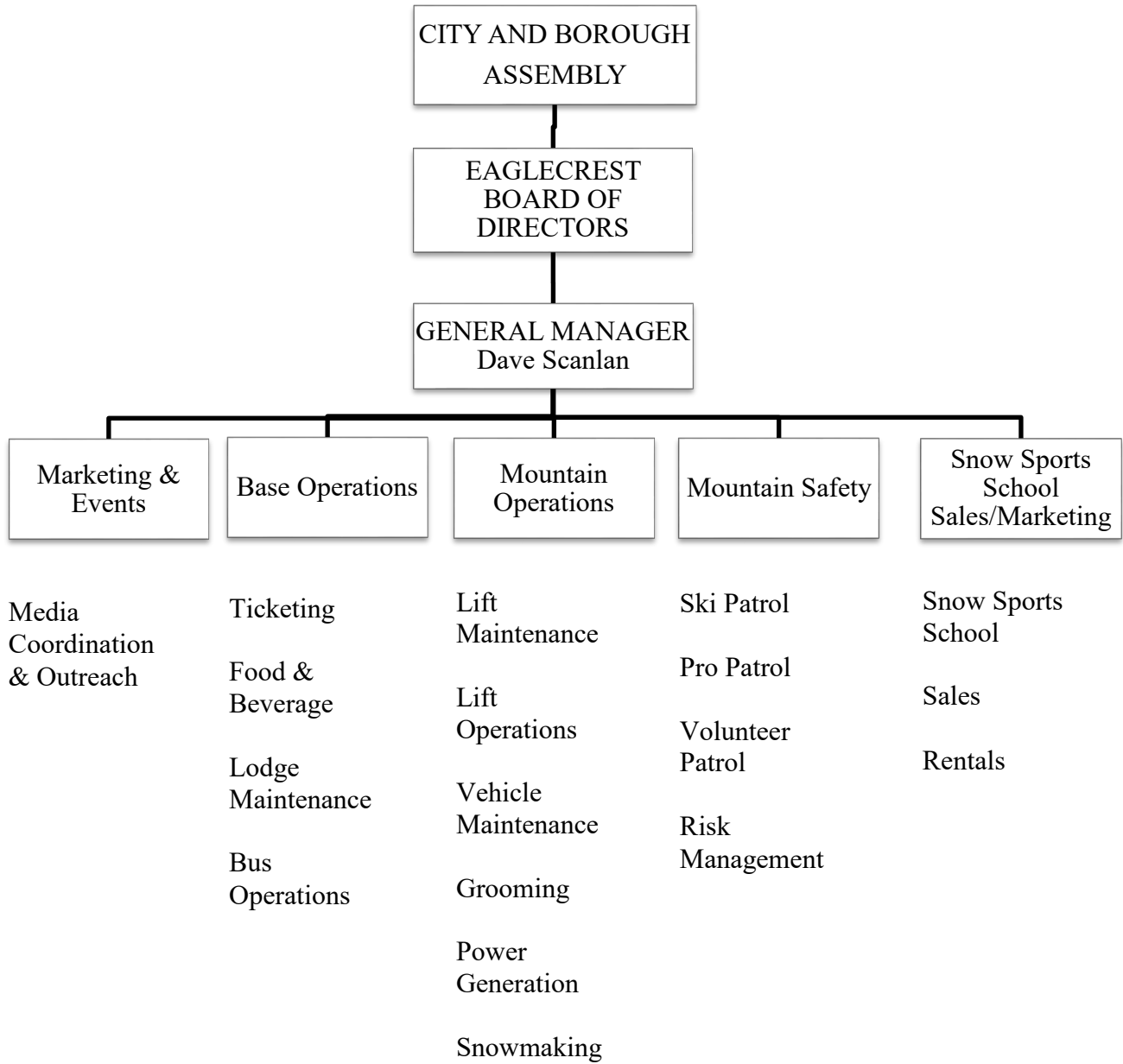
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$189,200 (9.8%) due to multiple pay scale adjustments.
- Commodities and services increased \$242,800 (16.2%) primarily due to increases in contractual services.

EAGLECREST

FUNCTIONAL ORGANIZATION CHART



NOTES

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EDUCATION

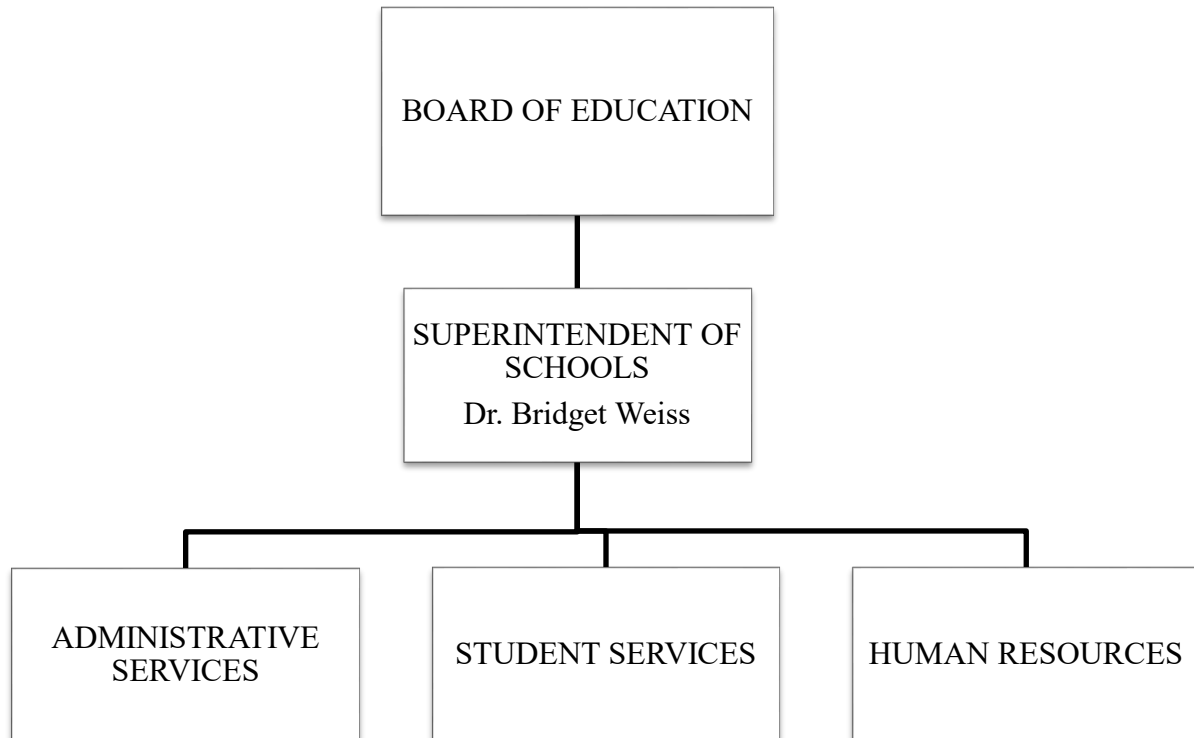
MISSION STATEMENT

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.

FY24 REVISED BUDGET

\$ 96,317,000

FUNCTIONAL ORGANIZATION CHART



EDUCATION

COMPARATIVES

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Education - Instructional					
Personnel Services	\$ 63,995,200	61,336,600	60,777,600	61,336,600	68,198,100
Commodities and Services	7,436,200	5,067,600	6,022,400	5,071,900	7,023,600
Capital Outlay	231,100	40,000	-	40,000	-
Education Interfund Transfers	30,000	-	-	-	-
Total Instructional	71,692,500	66,444,200	66,800,000	66,448,500	75,221,700
Education - Non-Instructional					
Personnel Services	9,819,600	4,981,000	12,030,400	4,981,000	9,748,300
Student Activity Fundraising	1,877,900	1,650,000	1,650,000	1,650,000	1,650,000
Commodities and Services	9,049,800	13,583,800	12,312,600	13,583,800	9,697,000
Total Non-Instructional	20,747,300	20,214,800	25,993,000	20,214,800	21,095,300
Total Expenditures	92,439,800	86,659,000	92,793,000	86,663,300	96,317,000
FUNDING SOURCES					
Education - Instructional					
State Foundation Funding	34,604,900	33,440,700	33,856,400	33,440,700	35,229,600
State Contribution for PERS/TRS	6,178,900	3,785,600	3,790,100	3,785,600	8,489,600
State	150,300	-	1,871,700	-	-
Federal	-	200,000	331,000	200,000	200,000
Other	844,800	526,700	526,700	526,700	526,700
Support from:					
General Governmental Funds	27,228,900	28,491,200	28,491,200	28,491,200	30,775,800
Total Instructional	69,007,800	66,444,200	68,867,100	66,444,200	75,221,700

EDUCATION

COMPARATIVES, CONTINUED

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
Education - Non-Instructional					
State	3,420,700	11,275,100	16,522,700	11,275,100	12,871,800
Federal	11,372,600	2,688,000	2,069,800	2,688,000	2,205,000
User Fees	933,500	315,000	315,000	315,000	300,000
Other	1,237,900	1,699,000	2,022,000	1,699,000	1,712,500
Student Activity Fundraising	1,608,000	1,305,000	1,350,000	1,305,000	1,350,000
Education Interfund Transfers	30,000	-	-	-	-
Support from:					
General Governmental Funds	2,117,300	2,275,000	2,275,000	2,275,000	2,275,000
Total Non-Instructional	20,720,000	19,557,100	24,554,500	19,557,100	20,714,300
Total Funding Sources	89,727,800	86,001,300	93,421,600	86,001,300	95,936,000
FUND BALANCE					
Beginning of Period Reserve Balance	1,420,500	1,242,500	1,242,500	1,152,500	1,152,500
Increase (Decrease) in Reserve	(178,000)	(657,700)	(90,000)	-	-
End of Period Reserve	1,242,500	584,800	1,152,500	1,152,500	1,152,500
Education - Instructional					
Beginning Available Fund Balance	2,064,300	(620,400)	(620,400)	1,446,700	1,446,700
Increase (Decrease) in Fund Balance	(2,684,700)	-	2,067,100	(4,300)	-
End of Period Available Fund Balance	(620,400)	(620,400)	1,446,700	1,442,400	1,446,700
Education - Non-Instructional					
Beginning Available Fund Balance	(836,000)	(685,300)	(685,300)	(2,033,800)	(2,033,800)
Increase (Decrease) in Fund Balance	150,700	-	(1,348,500)	(657,700)	(381,000)
End of Period Available Fund Balance	\$ (685,300)	(685,300)	(2,033,800)	(2,691,500)	(2,414,800)
STAFFING	676.73	670.70	662.15	670.70	652.87

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.

The School District's FY24 Revised Budget assumes a \$430 increase to the base student allocation. Depending on the final base student allocation determined by the Alaska State Legislature, this budget is subject to change.

NOTES

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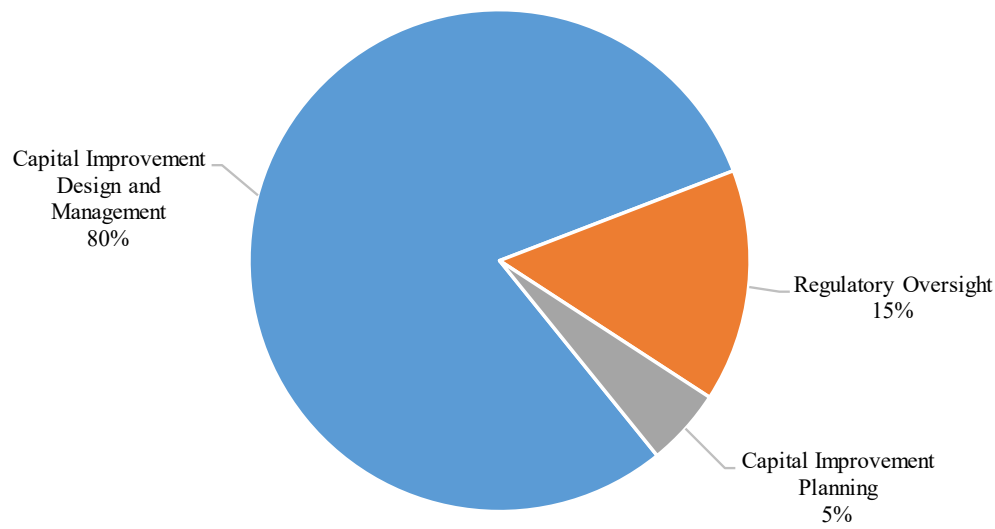
ENGINEERING

MISSION STATEMENT

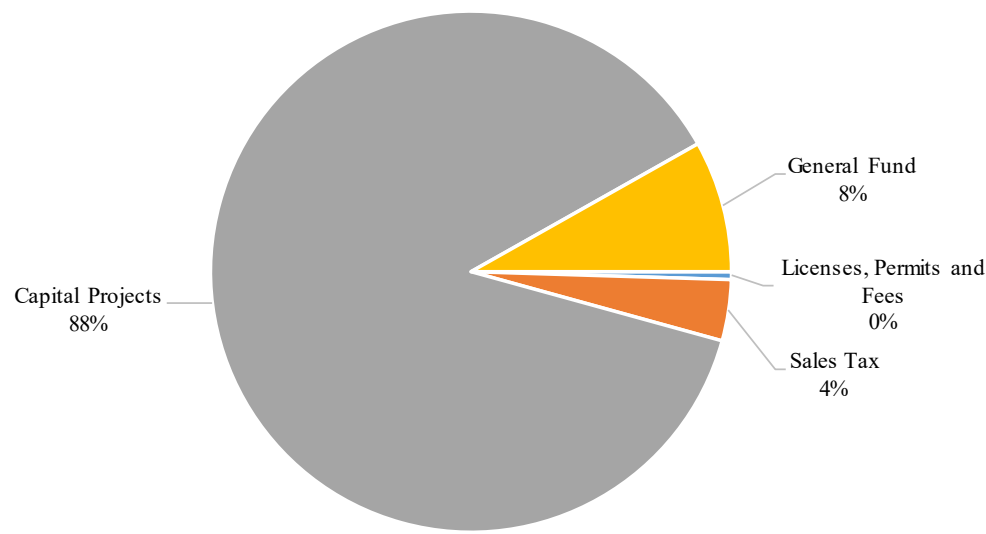
To help CBJ make capital improvements in an expeditious, cost effective manner.

FY24 REVISED BUDGET **\$ 3,693,600**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,002,600	3,049,100	2,803,000	2,827,200	3,303,700
Commodities and Services	274,800	365,700	375,400	321,300	351,300
Capital Outlay	18,000	72,200	38,600	38,600	38,600
Total Expenditures	1,295,400	3,487,000	3,217,000	3,187,100	3,693,600
FUNDING SOURCES					
Licenses, Permits and Fees	15,800	20,000	16,000	20,000	18,000
Support from:					
Sales Tax	140,000	140,000	140,000	140,000	140,000
Capital Projects	483,500	2,836,700	2,835,700	2,833,500	3,233,900
General Fund	656,100	490,300	225,300	193,600	301,700
Total Funding Sources	\$ 1,295,400	3,487,000	3,217,000	3,187,100	3,693,600
STAFFING	18.60	20.75	21.40	19.75	21.40

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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$506,500 (15.9%).

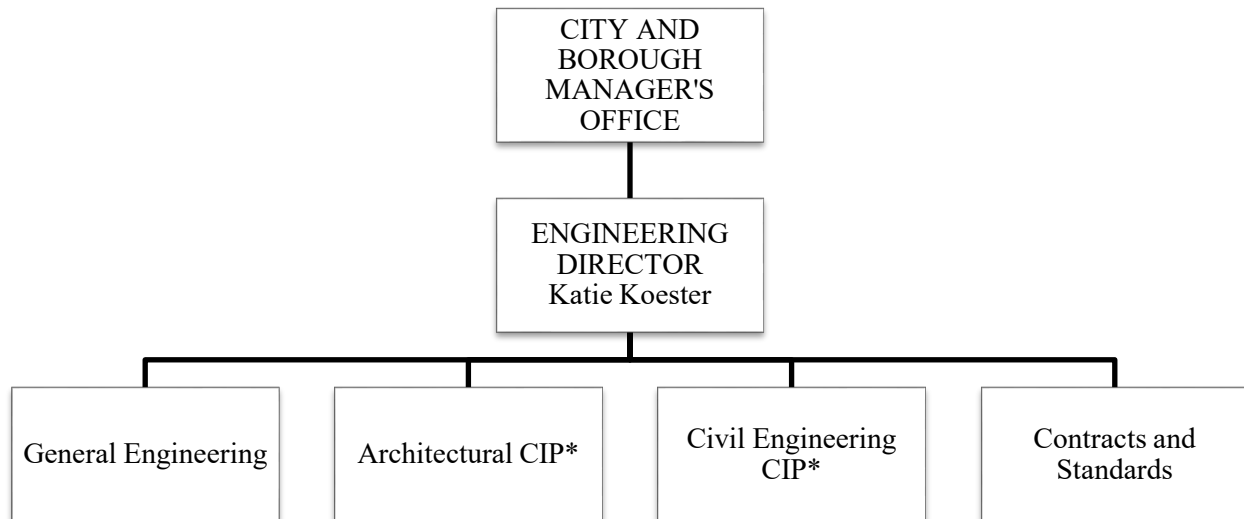
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$476,500 (16.9%) due to the addition of two full time positions (grant manager an environmental project specialist) and negotiated wage and merit increases.
- Commodities and services increased \$30,000 (9.3%) primarily due to increases in travel and training and office leases.

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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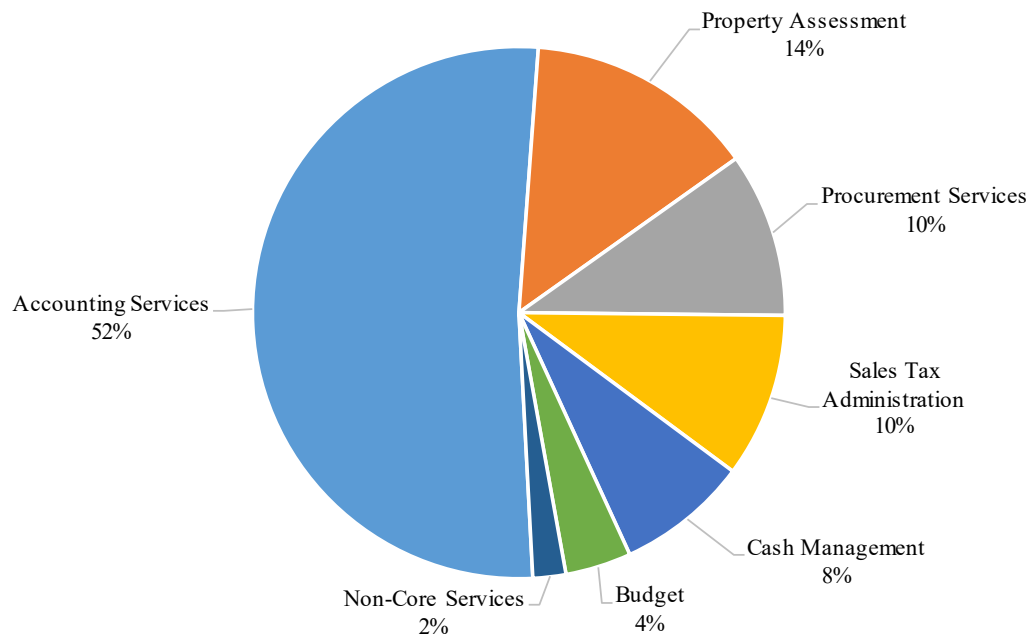
FINANCE

MISSION STATEMENT

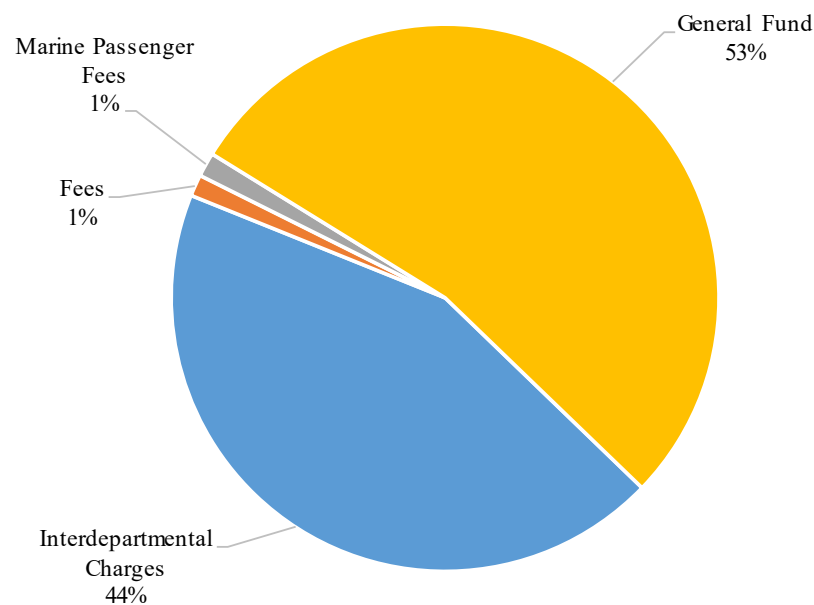
Provide financial services to enhance the operations of the CBJ.

FY24 REVISED BUDGET **\$ 7,223,500**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 5,058,500	5,408,400	5,010,500	5,192,400	5,647,800
Commodities and Services	1,261,600	1,413,700	1,426,600	1,398,700	1,575,700
Total Expenditures	6,320,100	6,822,100	6,437,100	6,591,100	7,223,500
FUNDING SOURCES					
Interdepartmental Charges	2,491,000	2,840,100	2,808,300	2,875,400	3,169,800
Fees	63,800	95,000	92,000	75,000	92,000
Support from:					
Marine Passenger Fees	126,600	103,600	103,600	103,600	103,600
General Fund	3,638,700	3,783,400	3,433,200	3,537,100	3,858,100
Total Funding Sources	\$ 6,320,100	6,822,100	6,437,100	6,591,100	7,223,500
STAFFING	44.10	44.10	44.10	44.10	45.10

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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$632,400 (9.6%).

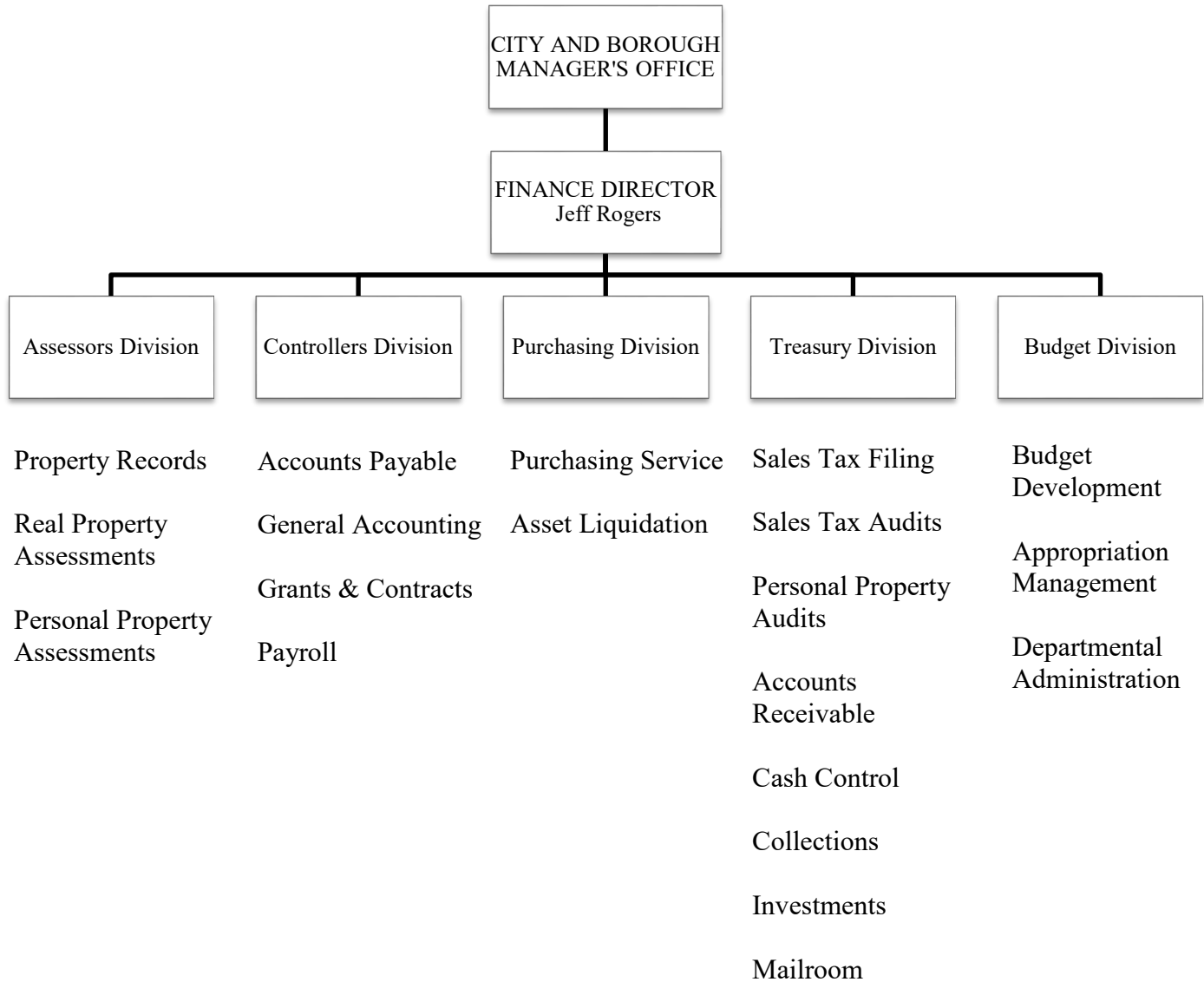
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$455,400 (8.8%) due to the addition of a full-time commercial appraiser position in the Assessor's Office and negotiated wage and merit increases.
- Commodities and services increased \$177,000 (12.7%) primarily due to increases in contractual services.

FINANCE

FUNCTIONAL ORGANIZATION CHART



NOTES

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FIRE AND EMERGENCY MEDICAL SERVICES

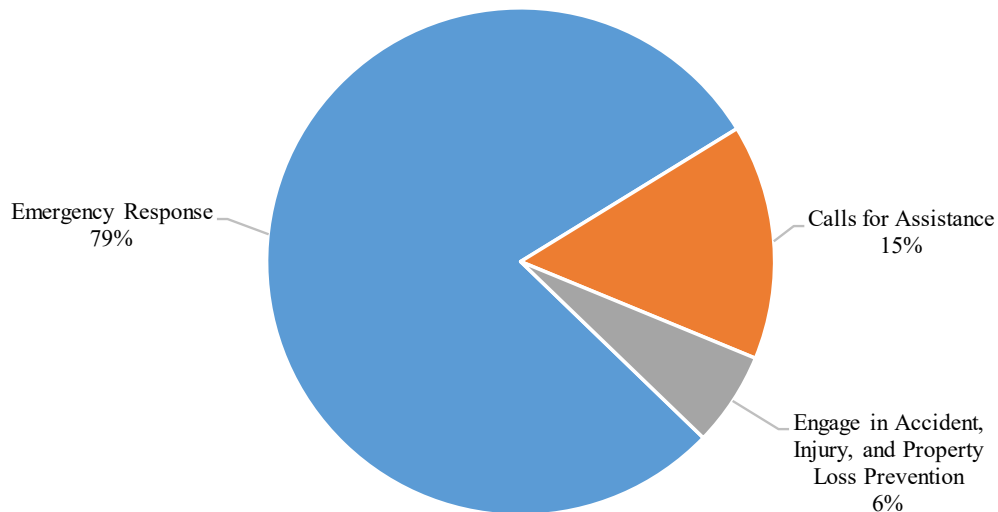
MISSION STATEMENT

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

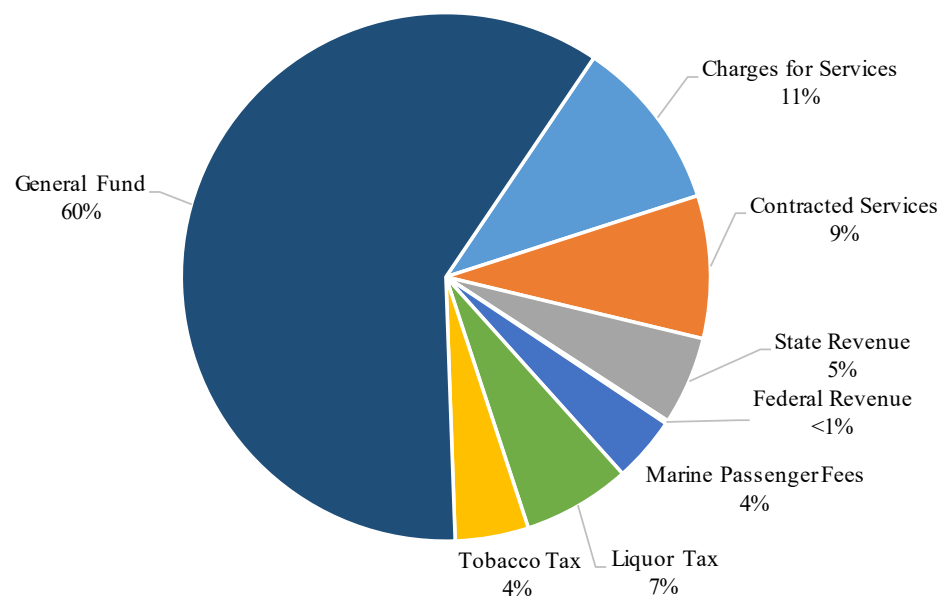
FY24 REVISED BUDGET

\$ 14,798,200

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

FIRE AND EMERGENCY MEDICAL SERVICES

COMPARATIVES

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 8,453,400	9,895,300	9,266,000	9,930,600	10,956,200
Commodities and Services	3,188,800	3,578,900	3,631,900	3,713,800	3,842,000
Capital Outlay	29,000	-	-	-	-
Total Expenditures	11,671,200	13,474,200	12,897,900	13,644,400	14,798,200
FUNDING SOURCES					
Charges for Services	1,502,900	1,378,000	1,517,200	1,378,000	1,565,900
Contracted Services	1,767,600	1,064,800	1,064,800	1,097,800	1,292,600
Private Grants	30,000	-	-	-	-
State Revenue	-	400,000	1,704,400	400,000	800,000
Federal Revenue	149,800	30,000	68,500	30,000	30,000
Support from:					
Marine Passenger Fees	651,300	591,500	591,500	591,500	591,500
Liquor Tax	975,000	975,000	975,000	975,000	975,000
Tobacco Tax	-	-	-	540,700	663,700
General Fund	6,594,600	9,034,900	6,976,500	8,631,400	8,879,500
Total Funding Sources	\$ 11,671,200	13,474,200	12,897,900	13,644,400	14,798,200
STAFFING	69.80	70.30	70.30	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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$1,153,800 (8.5%).

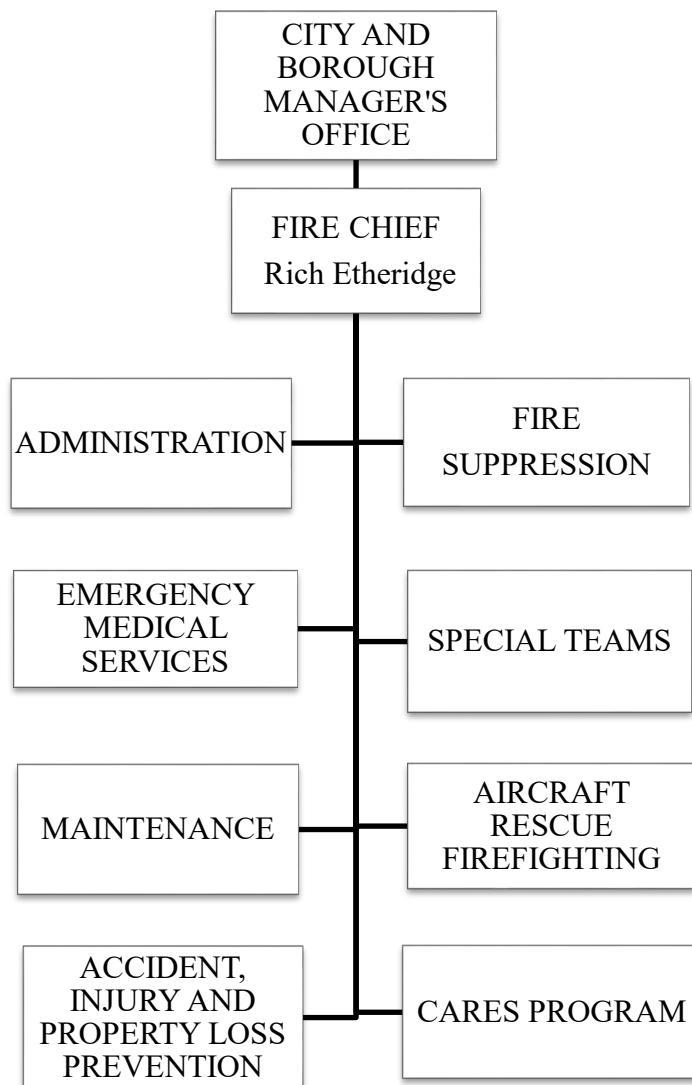
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$1,025,600 (10.3%) due to the expansion of the Mobile Integrated Health Program and negotiated wage and merit increases.
- Commodities and services increased \$128,200 (3.5%) primarily due to contractual service and insurance increases and inflationary impacts on fuel.

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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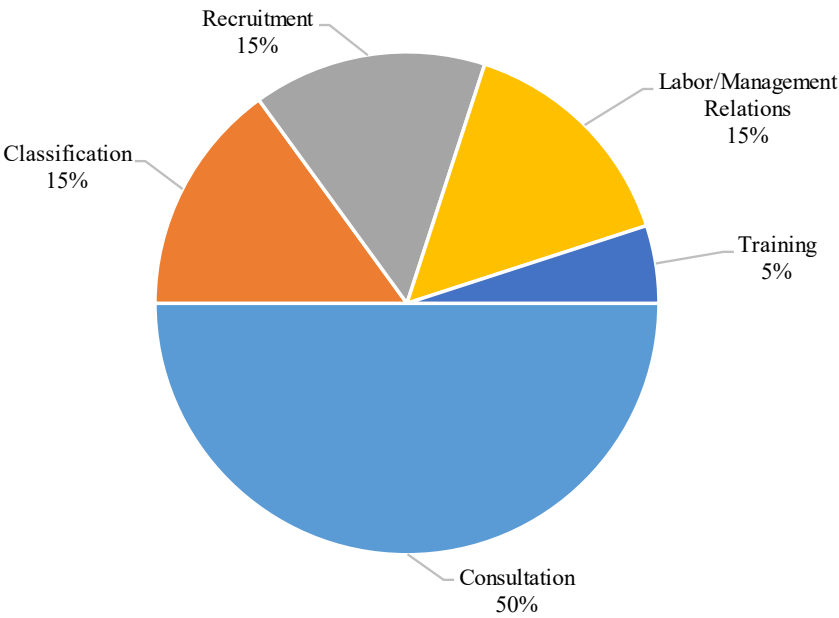
HUMAN RESOURCES

MISSION STATEMENT

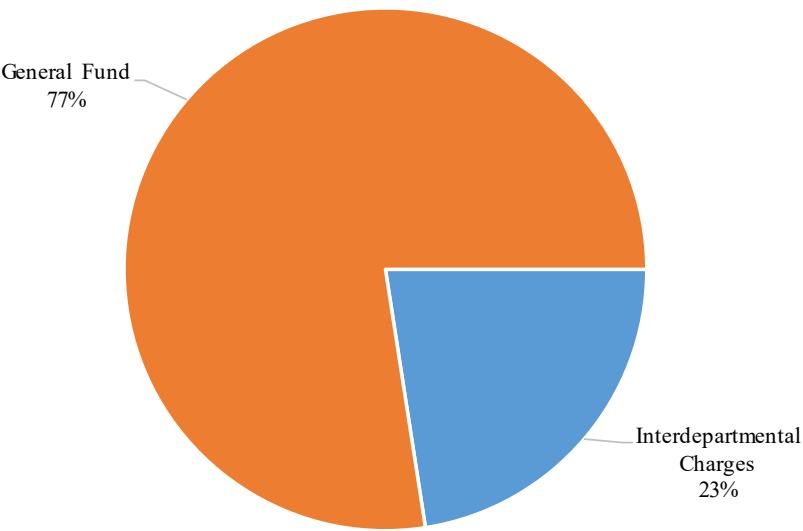
To provide employment/human resource services to the public and CBJ departments.

FY24 REVISED BUDGET **\$ 940,500**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 592,600	613,000	666,600	593,400	770,900
Commodities and Services	81,400	141,300	141,300	148,800	169,600
Total Expenditures	674,000	754,300	807,900	742,200	940,500
FUNDING SOURCES					
Interdepartmental Charges	177,700	191,700	191,700	191,700	212,100
Support from: General Fund	496,300	562,600	616,200	550,500	728,400
Total Funding Sources	\$ 674,000	754,300	807,900	742,200	940,500
STAFFING	4.40	4.40	4.40	4.40	5.40
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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$198,300 (26.7%).

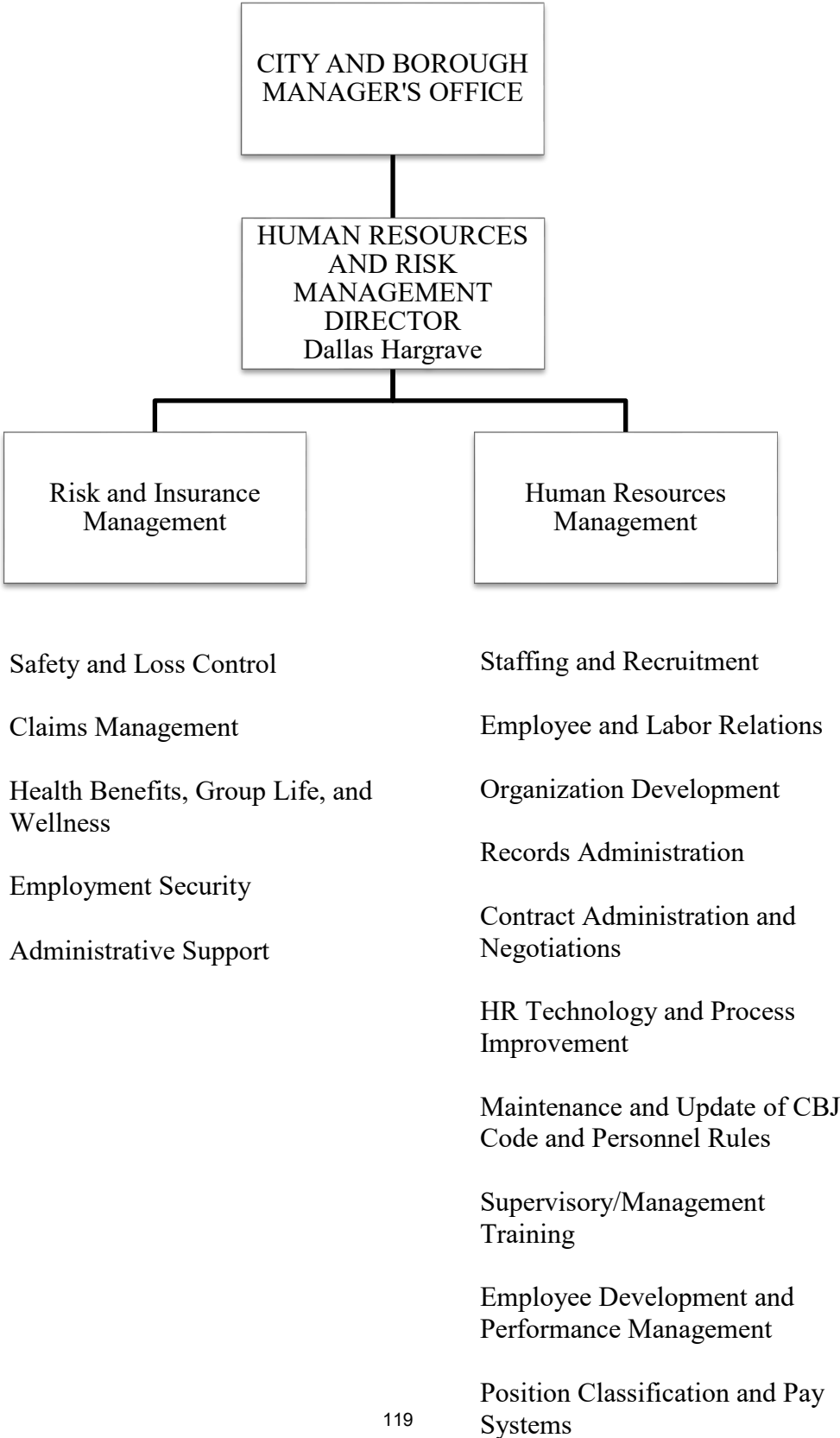
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$177,500 (29.9%) due to the addition of 1.0 FTE and negotiated wage and merit increases.
- Commodities and services increased \$20,800 (14%) due to the implementation of new recruiting software.

HUMAN RESOURCES

FUNCTIONAL ORGANIZATION CHART



NOTES

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LANDS AND RESOURCES MANAGEMENT

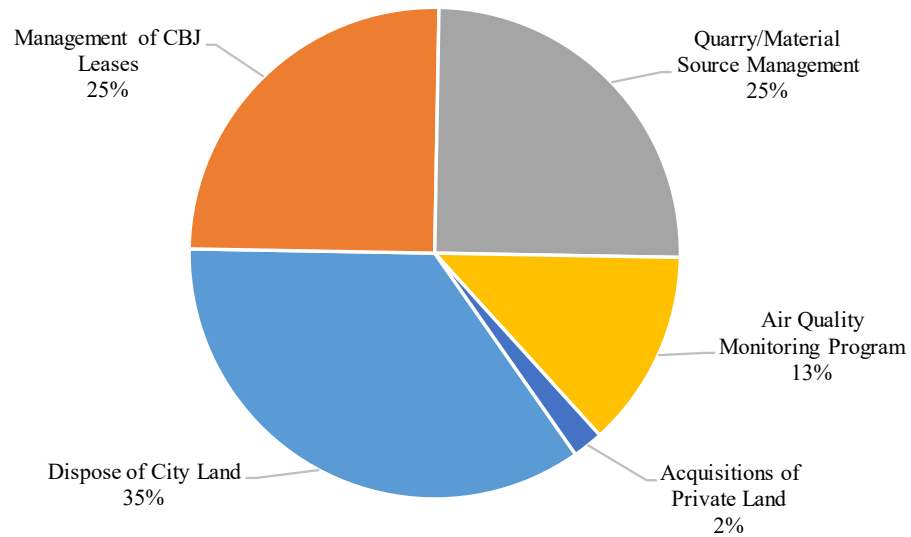
MISSION STATEMENT

To develop and manage City land consistent with public policy.

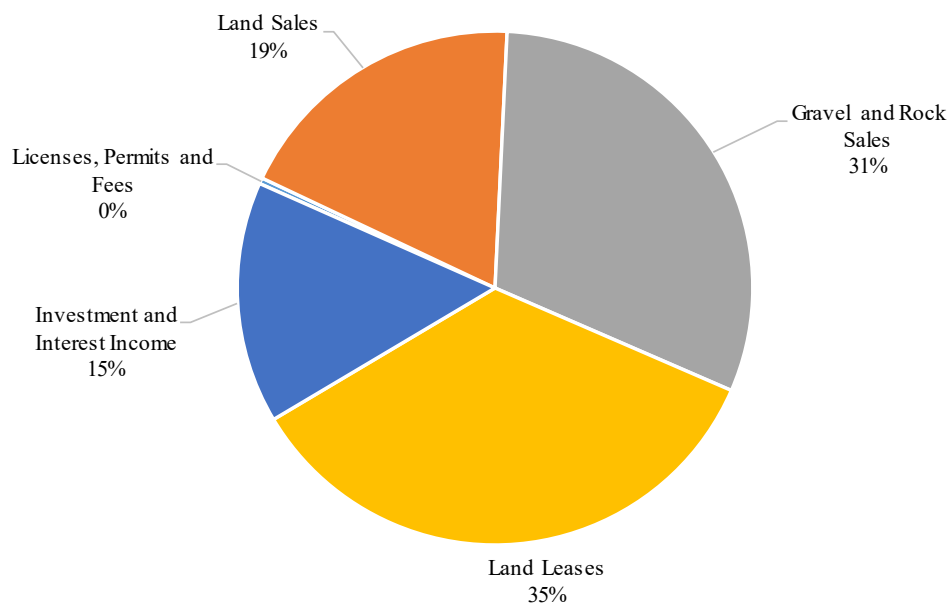
FY24 REVISED BUDGET

\$2,393,200

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCES MANAGEMENT

COMPARATIVES

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 302,200	359,100	357,000	451,500	499,300
Commodities and Services	280,300	540,400	526,600	534,800	543,900
Capital Outlay	-	150,000	150,000	150,000	150,000
Support to:					
Capital Projects	750,000	150,000	150,000	150,000	1,200,000
Total Expenditures	1,332,500	1,199,500	1,183,600	1,286,300	2,393,200
FUNDING SOURCES					
Licenses, Permits and Fees	7,100	7,000	7,000	3,000	3,000
Land Sales	664,500	185,000	375,000	185,000	150,500
Building Sales	1,086,300	-	-	-	-
Gravel and Rock Sales	162,100	240,000	240,100	247,600	247,600
Land Leases	253,000	287,300	280,900	287,300	280,900
Investment and Interest Income	81,000	177,000	112,000	177,000	122,400
Total Funding Sources	2,254,000	896,300	1,015,000	899,900	804,400
FUND BALANCE					
Beginning of Period	4,098,500	5,020,000	5,020,000	4,851,400	4,851,400
Increase (Decrease) in Fund Balance	921,500	(303,200)	(168,600)	(386,400)	(1,588,800)
End of Period Fund Balance	\$ 5,020,000	4,716,800	4,851,400	4,465,000	3,262,600
STAFFING	3.60	3.60	3.60	3.60	3.60

BUDGET HIGHLIGHT

The Lands and Resources FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$1,106,900 (86.1%).

The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$47,800 (10.6%) due to negotiated wage and merit increases.
- Support to capital projects increased \$1,050,000 (700%) due to contributions to pits and quarries management and infrastructure maintenance, and development and disposal of a city-owned property in Auke Bay.

LANDS AND RESOURCES MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



NOTES

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LAW

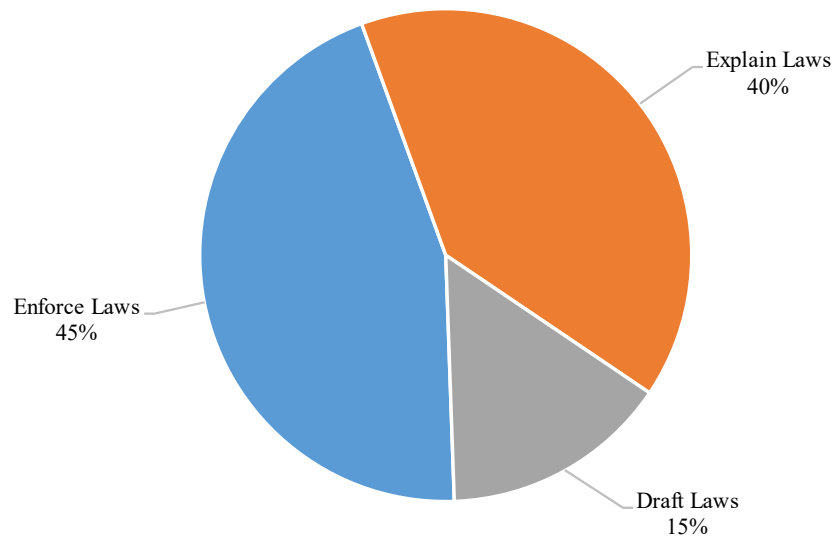
MISSION STATEMENT

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

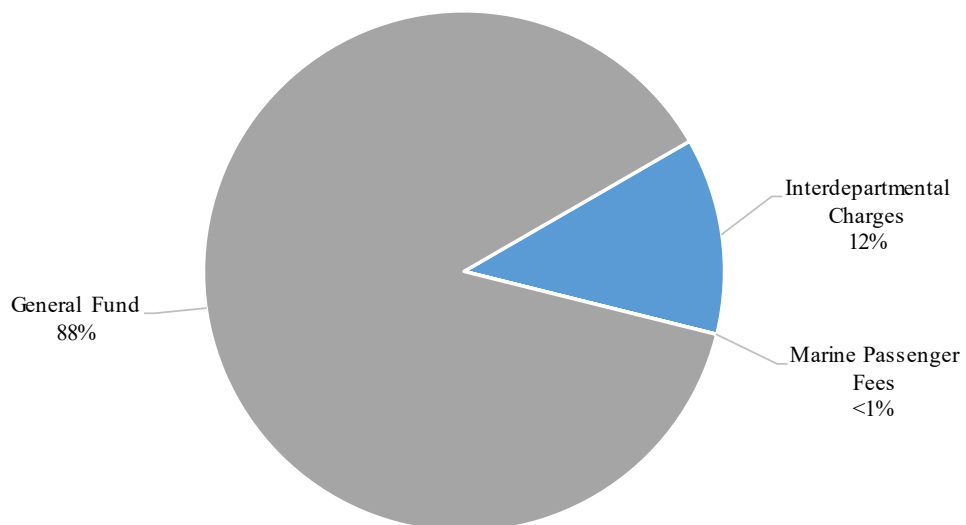
FY24 REVISED BUDGET

\$2,572,400

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,431,400	1,683,000	1,693,500	1,520,400	1,840,600
Commodities and Services	596,000	729,000	718,000	727,500	731,800
Total Expenditures	2,027,400	2,412,000	2,411,500	2,247,900	2,572,400
FUNDING SOURCES					
Interdepartmental Charges	163,700	279,100	279,100	279,100	314,300
Support from:					
Marine Passenger Fees	14,000	100	100	100	100
General Fund	1,849,700	2,132,800	2,132,300	1,968,700	2,258,000
Total Funding Sources	\$ 2,027,400	2,412,000	2,411,500	2,247,900	2,572,400
STAFFING	11.50	11.25	11.25	11.25	10.25

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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$324,500 (14.4%).

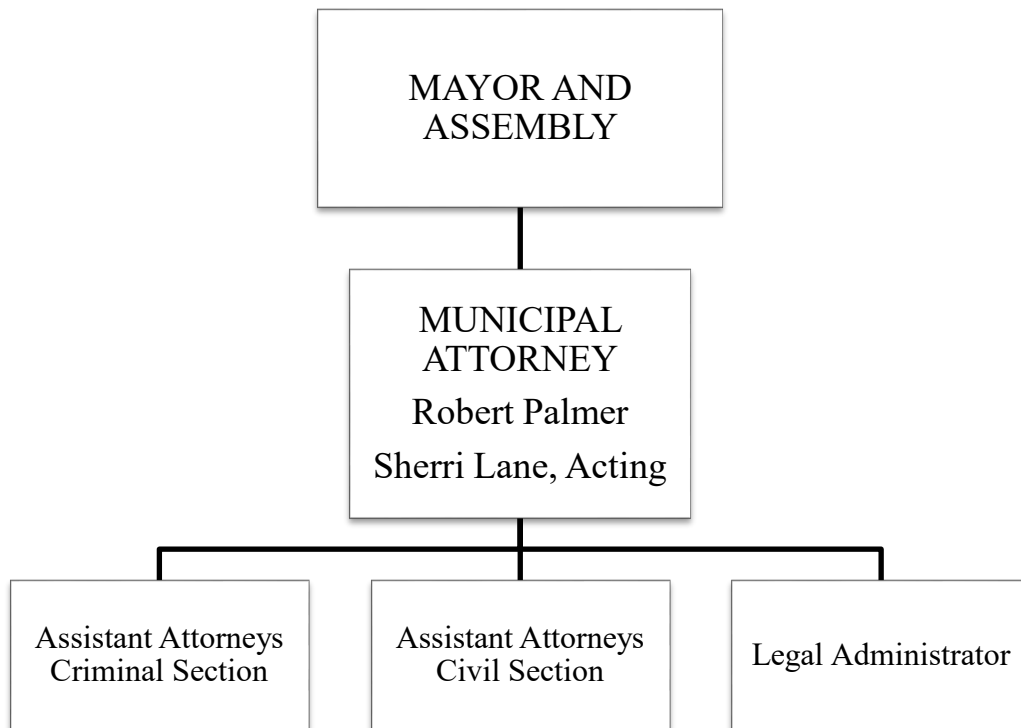
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$320,200 (21.1%) due to negotiated wage and merit increases and additional legal attorney wage increases to stay apace with State of Alaska attorney compensation.

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

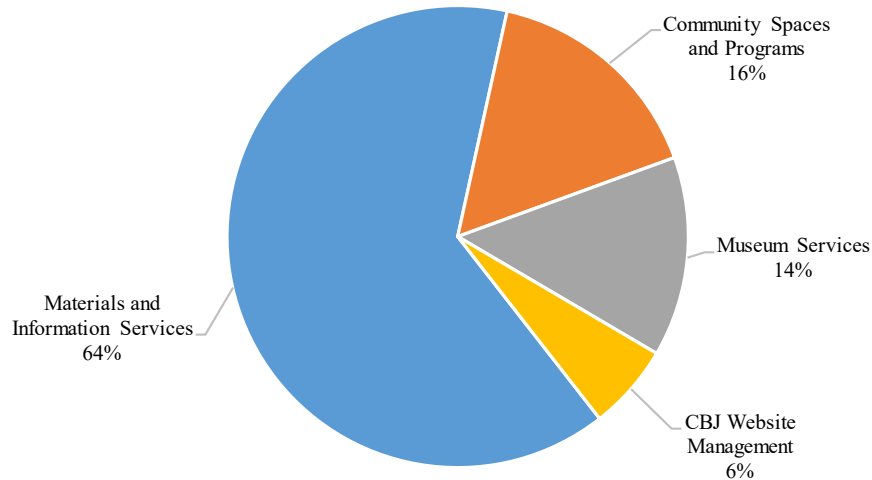
The Juneau Public Libraries provide free access to shared resources and programs that support lifelong learning and the exploration of ideas, and that promote an informed community.

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.

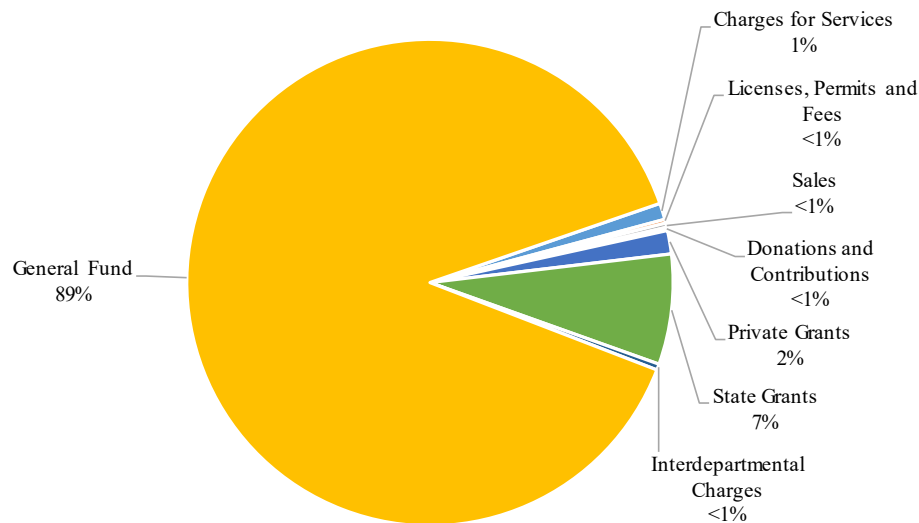
FY24 REVISED BUDGET

\$ 4,120,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES AND MUSEUM

COMPARATIVES

	FY23			FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 2,376,300	2,735,300	2,434,200	2,632,600	2,822,000
Commodities and Services	1,015,300	1,274,500	1,195,400	1,182,900	1,257,000
Capital Outlay	-	36,800	-	36,800	41,800
Total Expenditures	3,391,600	4,046,600	3,629,600	3,852,300	4,120,800
FUNDING SOURCES					
Charges for Services	40,300	34,000	40,000	45,000	45,000
Licenses, Permits and Fees	10,800	12,400	13,200	12,500	10,500
Sales	26,100	11,500	13,500	12,000	11,500
Donations and Contributions	11,600	8,900	8,900	8,900	8,900
Private Grants	28,600	106,200	34,400	52,500	64,100
State Grants	278,400	301,700	280,500	278,400	302,000
Federal Grants	56,700	-	-	-	-
Interdepartmental Charges	18,200	15,500	15,500	15,500	16,500
Support from:					
General Fund	2,920,900	3,556,400	3,223,600	3,427,500	3,662,300
Total Funding Sources	\$ 3,391,600	4,046,600	3,629,600	3,852,300	4,120,800
STAFFING	27.21	27.41	27.41	27.41	27.42

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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$268,500 (7.0%).

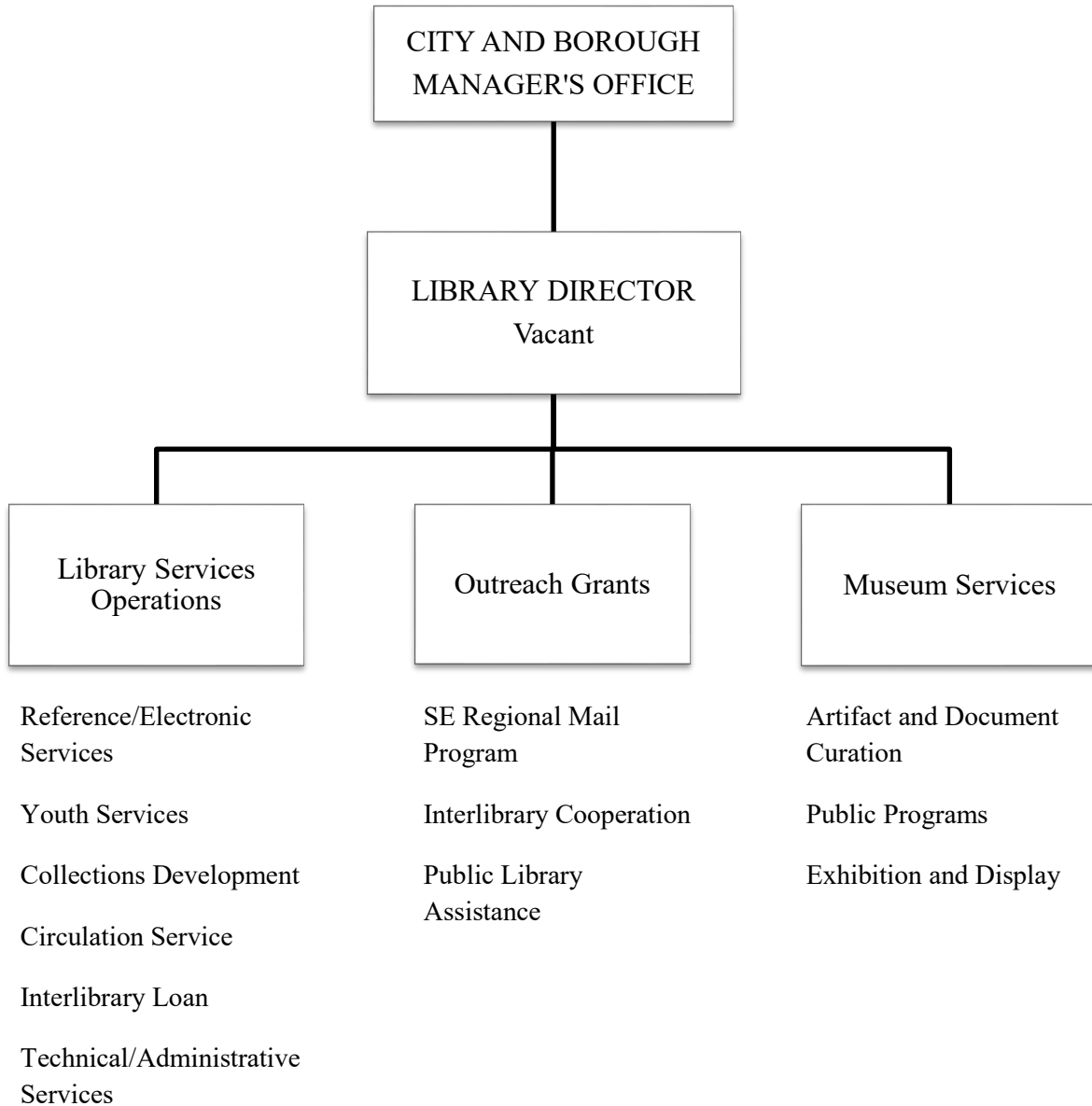
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$189,400 (7.2%) due to negotiated wage and merit increases.
- Commodities and services increased \$74,100 (6.3%) due to inflationary impact on materials and fuel.

LIBRARIES AND MUSEUM

FUNCTIONAL ORGANIZATION CHART



NOTES

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PARKS AND RECREATION

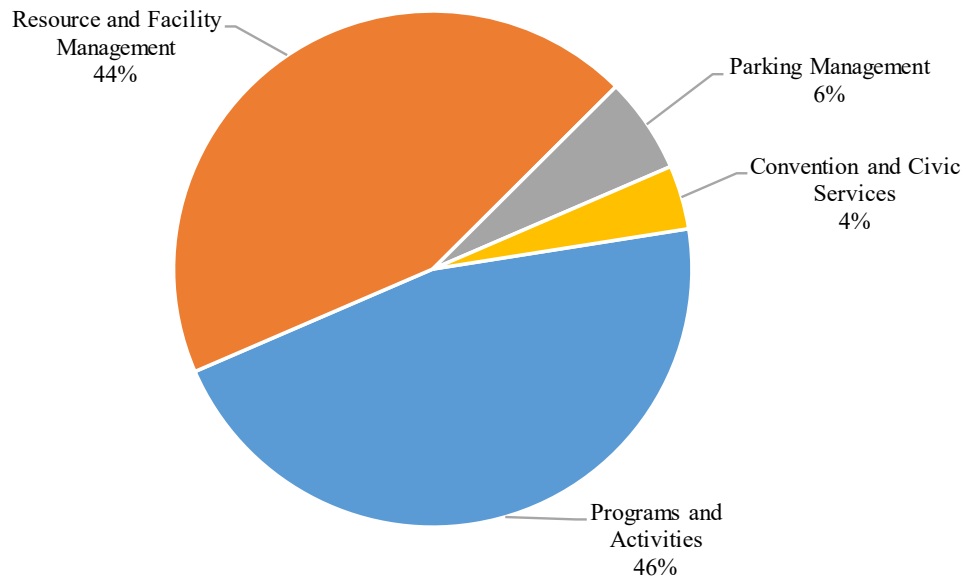
MISSION STATEMENT

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

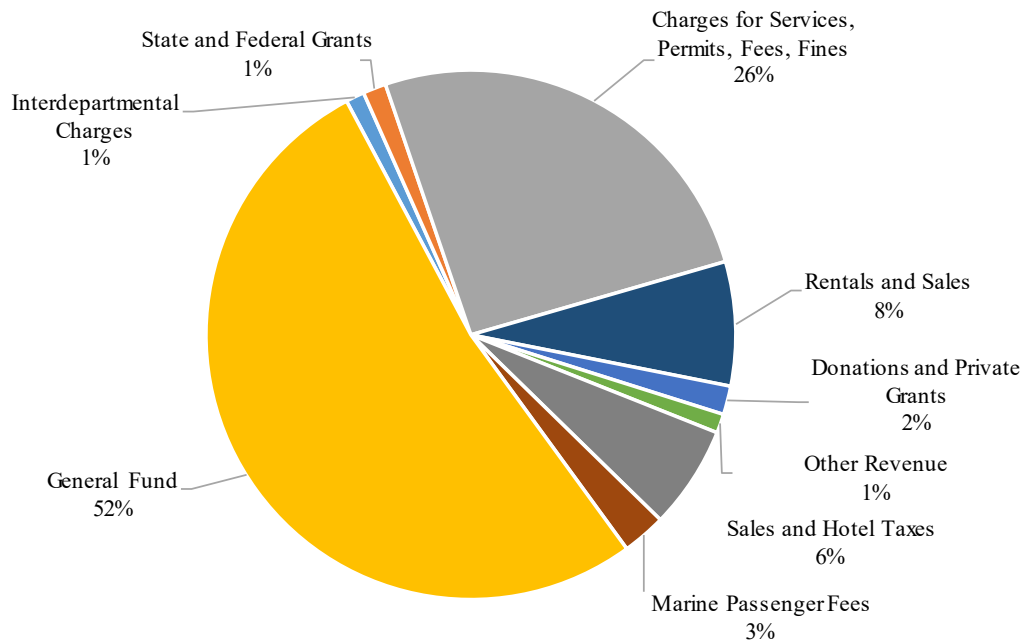
FY24 REVISED BUDGET

\$ 16,219,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 6,727,100	8,200,500	7,599,700	7,867,400	8,751,000
Commodities and Services	5,276,300	6,117,600	6,146,200	6,154,500	6,552,000
Capital Outlay	7,600	-	-	-	-
JAHC Operating Agreement	391,800	360,000	360,000	360,000	377,100
Youth Activities Grant Program	326,800	332,500	332,500	332,500	332,500
Support to:					
Capital Projects	-	-	-	-	100,000
General Fund	100,500	113,200	113,200	106,200	107,300
Total Expenditures	12,830,100	15,123,800	14,551,600	14,820,600	16,219,900
FUNDING SOURCES					
Interdepartmental Charges	151,900	146,100	146,100	146,100	181,700
State Grants	118,100	125,000	100,000	100,000	25,000
Federal Grants	313,000	250,000	200,000	200,000	200,000
Private Grants	165,000	165,000	165,000	165,000	200,000
Charges for Services	3,544,300	3,730,900	3,775,100	3,824,800	4,032,400
Licenses, Permits and Fees	61,700	57,100	69,400	57,600	69,700
Fines and Forfeitures	5,400	9,100	9,400	9,100	9,400
Sales	19,000	26,000	20,300	27,800	26,200
Rental and Lease	958,900	1,052,200	1,116,300	1,105,300	1,183,800
Donations and Contributions	55,900	94,100	104,200	69,100	79,200
Investment and Interest Income	(351,200)	165,700	35,300	165,700	78,600
Other Revenue	15,800	-	-	-	-
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
Hotel Tax (Centennial Hall)	416,700	639,100	639,100	645,300	670,500
Jensen-Olson Arboretum	100,500	113,200	113,200	106,200	107,300
Marine Passenger Fees					
Administration and Recreat	122,800	124,700	124,700	124,700	124,700
Parks & Landscape	207,700	288,800	288,800	288,800	288,800
Facilities Maintenance	12,600	12,600	12,600	12,600	12,600
Roaded Service Area	3,891,700	5,273,700	4,863,800	5,160,100	5,947,500
General Fund	2,572,900	2,284,800	2,197,500	2,211,600	2,389,600
Total Funding Sources	12,715,200	14,890,600	14,313,300	14,752,300	15,959,500
FUND BALANCE					
Increase (Decrease) in Fund Balance					
Downtown Parking	201,200	(186,800)	(36,600)	(154,400)	(48,700)
Jensen-Olson Arboretum	(441,100)	52,500	(77,700)	59,500	(28,100)
Facilities Maintenance	124,600	(98,900)	(132,100)	26,600	(183,600)
Total End of Period	\$ (115,300)	(233,200)	(246,400)	(68,300)	(260,400)
STAFFING	95.44	97.22	98.32	97.22	100.08

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

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 727,400	842,100	773,000	807,400	896,300
Commodities and Services	210,900	238,200	263,100	240,800	292,900
Youth Activities Grant Program	326,800	332,500	332,500	332,500	332,500
Total Expenditures	1,265,100	1,412,800	1,368,600	1,380,700	1,521,700
FUNDING SOURCES					
Interdepartmental Charges	5,400	-	-	-	-
Charges for Services	52,900	85,900	56,000	86,300	66,600
Licenses, Permits, and Fees	7,700	2,500	7,000	3,000	7,000
Rentals	13,500	20,200	19,400	22,700	25,000
Donations and Contribution	10,300	14,400	21,200	14,400	21,500
Other Revenue	15,900	-	-	-	-
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
Marine Passenger Fees	122,800	124,700	124,700	124,700	124,700
Roaded Service Area	704,100	832,600	807,800	797,100	944,400
Total Funding Sources	\$ 1,265,100	1,412,800	1,368,600	1,380,700	1,521,700
STAFFING	7.78	7.85	7.85	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

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 452,700	520,700	463,900	496,100	564,700
Commodities and Services	426,800	391,800	372,400	383,800	392,500
Total Expenditures	879,500	912,500	836,300	879,900	957,200
FUNDING SOURCES					
Charges for Services	41,900	33,500	43,500	33,500	43,000
Licenses, Permits, and Fees	4,600	3,900	4,900	3,900	5,400
Sales	8,800	12,500	8,800	12,500	12,500
Rentals	299,200	319,600	314,500	329,200	324,000
Support from:					
Roaded Service Area	525,000	543,000	464,600	500,800	572,300
Total Funding Sources	\$ 879,500	912,500	836,300	879,900	957,200
STAFFING					
	6.32	6.32	6.32	6.32	6.48

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

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,218,800	1,673,200	1,491,000	1,609,100	1,817,500
Commodities and Services	247,800	322,100	311,300	333,900	359,000
Total Expenditures	1,466,600	1,995,300	1,802,300	1,943,000	2,176,500
FUNDING SOURCES					
Charges for Services	48,100	69,000	82,500	79,000	94,500
Licenses, Permits, and Fees	600	1,000	1,000	1,000	1,000
Rentals	800	1,500	800	1,500	1,500
State Grants	118,100	125,000	100,000	100,000	25,000
Federal Grants	313,000	250,000	200,000	200,000	200,000
Private Grants	165,000	165,000	165,000	165,000	200,000
Donations and Contribution	35,200	78,200	78,500	53,200	53,200
Support from:					
Roaded Service Area	785,800	1,305,600	1,174,500	1,343,300	1,601,300
Total Funding Sources	\$ 1,466,600	1,995,300	1,802,300	1,943,000	2,176,500
STAFFING	20.31	22.09	22.19	22.09	23.19

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

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,180,700	1,607,000	1,426,000	1,532,600	1,704,100
Commodities and Services	963,900	1,163,300	1,230,600	1,185,200	1,241,800
Total Expenditures	2,144,600	2,770,300	2,656,600	2,717,800	2,945,900
FUNDING SOURCES					
Charges for Services	468,800	444,800	451,200	450,800	460,700
Licenses, Permits, and Fees	2,500	5,400	6,100	5,400	5,900
Fines and Forfeitures	100	200	500	200	500
Sales	10,100	10,000	11,500	10,000	11,200
Rentals	6,900	26,400	21,100	28,400	26,000
Support from:					
Roaded Service Area	1,656,200	2,283,500	2,166,200	2,223,000	2,441,600
Total Funding Sources	\$ 2,144,600	2,770,300	2,656,600	2,717,800	2,945,900
STAFFING	24.67	24.67	24.67	24.67	25.27

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 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 111,500	169,900	129,900	163,100	259,600
Commodities and Services	158,600	185,600	181,000	187,100	207,800
Capital Outlay	7,600	-	-	-	-
Total Expenditures	277,700	355,500	310,900	350,200	467,400
FUNDING SOURCES					
Charges for Services	23,000	8,000	25,200	9,000	37,000
Sales	-	3,500	-	5,300	2,500
Rentals	129,000	135,000	135,000	140,000	140,000
Donations and Contributions	5,000	-	-	-	-
Support from:					
Roaded Service Area	120,700	209,000	150,700	195,900	287,900
Total Funding Sources	\$ 277,700	355,500	310,900	350,200	467,400
STAFFING	3.56	3.56	4.56	3.56	4.56

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 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,684,500	1,899,800	1,822,800	1,825,800	1,944,900
Commodities and Services	1,093,000	1,156,600	1,172,200	1,150,400	1,260,400
Total Expenditures	2,777,500	3,056,400	2,995,000	2,976,200	3,205,300
FUNDING SOURCES					
Interdepartmental Charges	146,500	146,100	146,100	146,100	181,700
Charges for Services	75,400	98,200	125,000	98,200	125,000
Licenses, Permits, and Fees	46,200	44,300	50,400	44,300	50,400
Rentals	69,400	79,500	69,500	79,500	58,000
Donations and Contribution	5,400	1,500	4,500	1,500	4,500
Support from:					
Marine Passenger Fees	207,700	288,800	288,800	288,800	288,800
Jensen-Olson Arboretum	100,500	113,200	113,200	106,200	107,300
General Fund	2,126,400	2,284,800	2,197,500	2,211,600	2,389,600
Total Funding Sources	\$ 2,777,500	3,056,400	2,995,000	2,976,200	3,205,300
STAFFING	21.24	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

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Support to:					
General Fund	\$ 100,500	113,200	113,200	106,200	107,300
Total Expenditures	100,500	113,200	113,200	106,200	107,300
FUNDING SOURCES					
Rentals	10,600	-	-	-	-
Charges for Services	-	-	200	-	600
Investment and Interest Income	(351,200)	165,700	35,300	165,700	78,600
Total Funding Sources	(340,600)	165,700	35,500	165,700	79,200
FUND BALANCE					
Beginning of Period Available Balance	1,024,200	583,100	583,100	505,400	505,400
Increase (Decrease) in Fund Balance	(441,100)	52,500	(77,700)	59,500	(28,100)
End of Period Available Fund Balance	\$ 583,100	635,600	505,400	564,900	477,300
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

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 28,000	24,300	24,100	23,600	25,600
Commodities and Services	605,500	742,400	678,400	744,700	742,300
Total Expenditures	633,500	766,700	702,500	768,300	767,900
FUNDING SOURCES					
Charges for Services	100	1,000	1,000	1,000	1,000
Fines and Forfeitures	5,100	8,900	8,900	8,900	8,900
Rentals	429,500	470,000	556,000	504,000	609,300
Support from:					
General Fund	300,000	-	-	-	-
Roaded Service Area	100,000	100,000	100,000	100,000	100,000
Total Funding Sources	834,700	579,900	665,900	613,900	719,200
FUND BALANCE					
Beginning of Period Available Balance	162,600	363,800	363,800	327,200	327,200
Increase (Decrease) in Fund Balance	201,200	(186,800)	(36,600)	(154,400)	(48,700)
End of Period Available Fund Balance	\$ 363,800	177,000	327,200	172,800	278,500
STAFFING	0.31	0.24	0.24	0.24	0.24

The Downtown Parking Division is a Special Revenue Fund.

PARKS AND RECREATION

COMPARATIVES FOR CENTENNIAL HALL

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 48,000	50,000	41,900	50,000	50,000
Commodities and Services	123,400	251,600	229,100	235,300	243,400
JAHC Operating Agreement	391,800	337,500	360,000	360,000	377,100
Total Expenditures	563,200	639,100	631,000	645,300	670,500
FUNDING SOURCES					
Support from:					
Hotel Tax	416,700	639,100	631,000	645,300	670,500
General Fund	146,500	-	-	-	-
Total Funding Sources	\$ 563,200	639,100	631,000	645,300	670,500

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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$1,399,300 (9.4%).

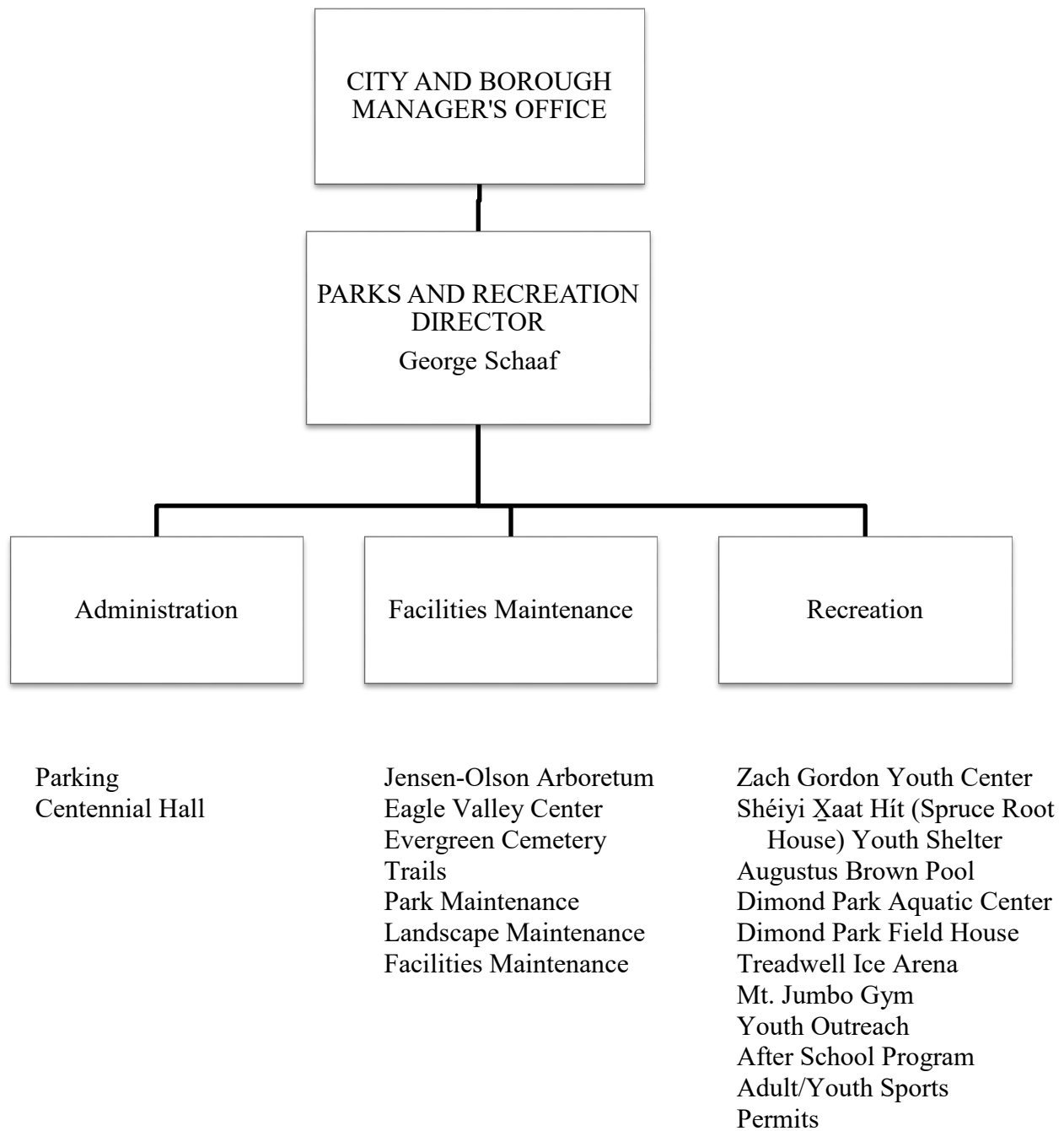
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$883,600 (11.2%) primarily due to negotiated wage and merit increases and the addition of a full-time recreation coordinator position at the youth center, an increase of 0.16 FTEs for a recreation coordinator at the ice rink and an increase of 0.60 FTEs for aquatic instructors at the pools.
- Commodities and services increased \$397,500 (6.5%) due to increases in contractual services and inflationary impacts on materials.

PARKS AND RECREATION

FUNCTIONAL ORGANIZATION CHART



POLICE

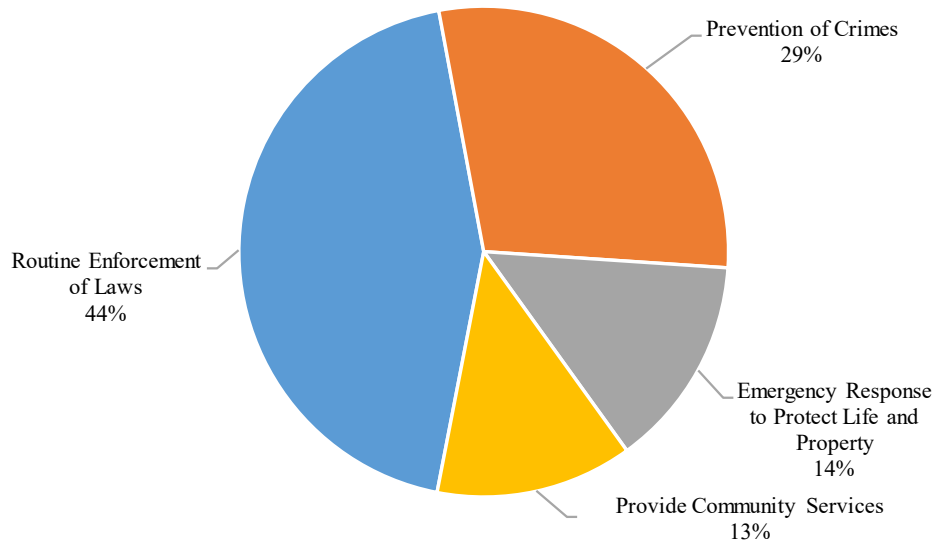
MISSION STATEMENT

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

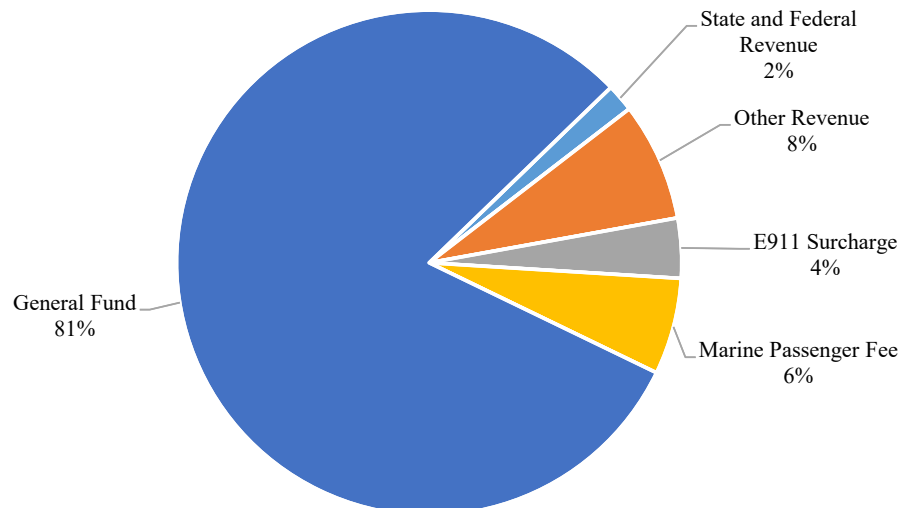
FY24 REVISED BUDGET

\$ 20,854,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

	FY23			FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 12,971,700	15,436,900	14,832,400	14,686,400	16,029,700
Animal Control Services	1,033,300	1,033,300	1,085,000	1,033,300	1,485,000
Commodities and Services	2,359,900	3,164,800	3,654,900	3,153,800	3,339,700
Capital Outlay	6,100	-	-	-	-
Total Expenditures	16,371,000	19,635,000	19,572,300	18,873,500	20,854,400
FUNDING SOURCES					
Interdepartmental Charges	106,400	96,300	96,300	96,700	113,700
State Grants	17,000	186,500	186,500	186,500	186,500
Federal Grants	40,200	185,600	185,600	185,600	185,600
Charges for Services	72,000	72,000	72,000	72,000	72,000
E911 Surcharge	805,600	800,000	800,000	800,000	800,000
Licenses, Permits and Fees	123,600	114,500	110,700	119,500	115,700
Fines and Forfeitures	272,500	171,000	271,900	171,000	279,300
Donations and Contributions	-	10,000	10,000	10,000	10,000
Other Revenue	42,600	77,500	83,800	82,100	84,000
Contracted Services	768,800	851,700	852,400	849,300	907,500
Investment and Interest Income	-	1,000	500	1,000	500
Support from:					
Marine Passenger Fees	842,300	1,289,600	1,289,600	1,289,600	1,289,600
Roaded Service Area	13,280,000	15,779,300	15,613,000	15,010,200	16,810,000
Total Funding Sources	\$ 16,371,000	19,635,000	19,572,300	18,873,500	20,854,400
STAFFING	97.84	97.84	97.84	97.84	96.84

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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$1,980,900 (10.5%).

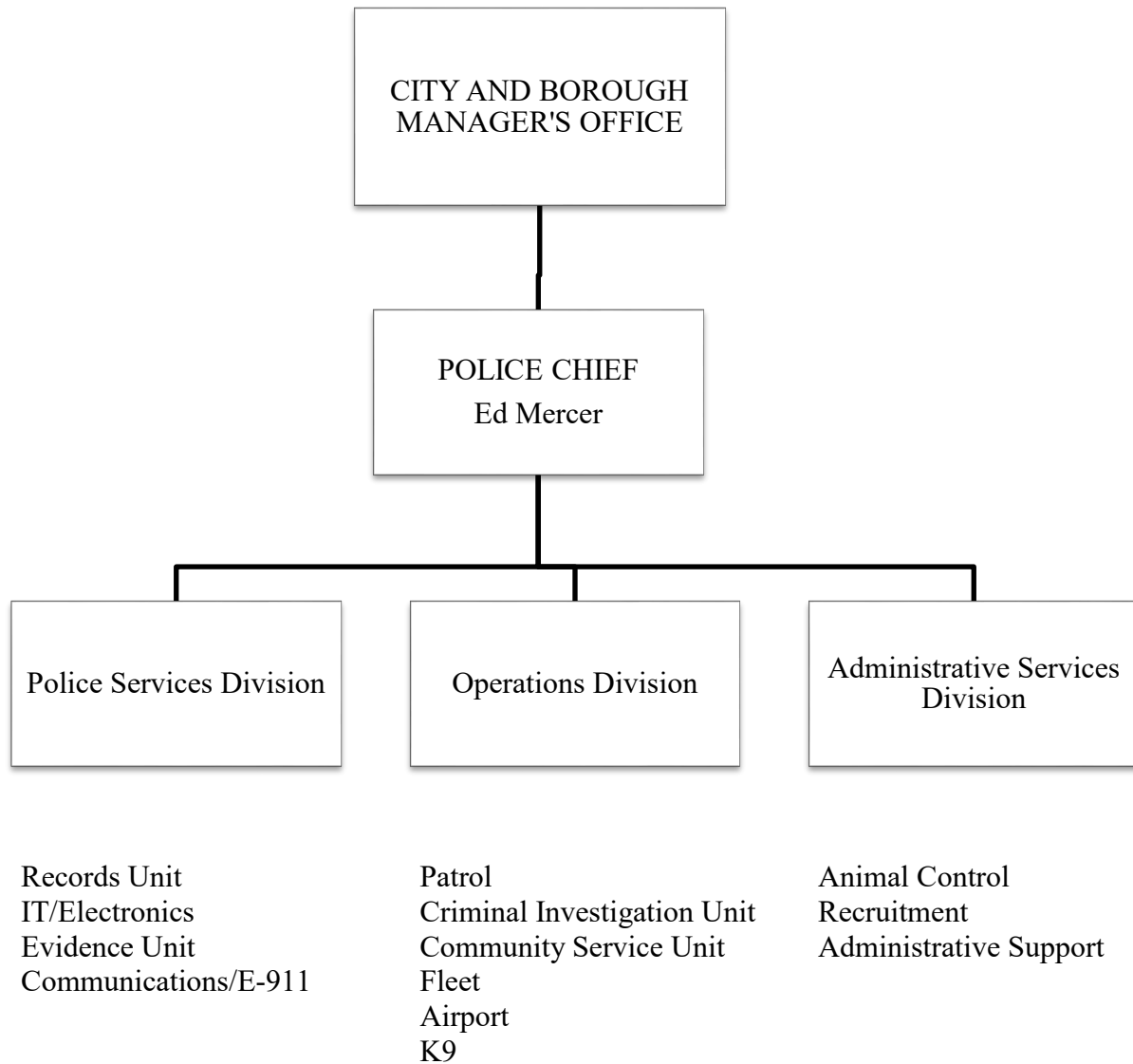
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$1,343,300 (9.1%) primarily due to negotiated wage and merit increases.
- Commodities and services increased \$637,600 (15%) primarily due to increases in contractual services.

POLICE

FUNCTIONAL ORGANIZATION CHART



NOTES

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RECYCLEWORKS

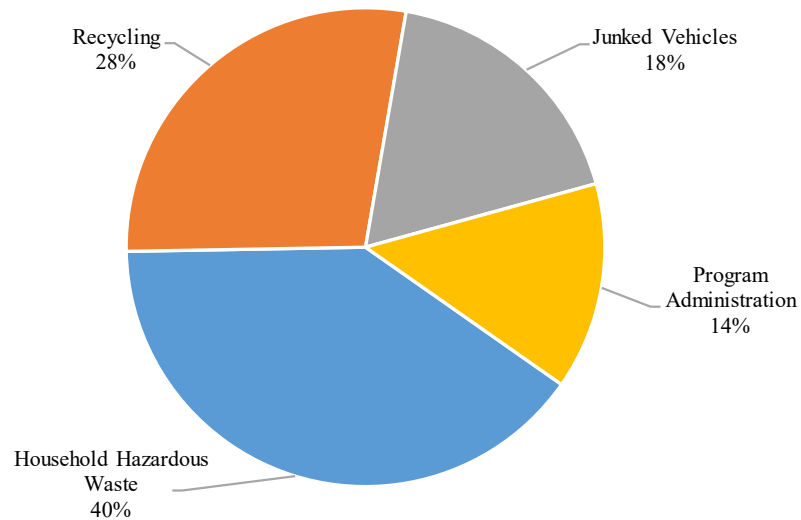
MISSION STATEMENT

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.

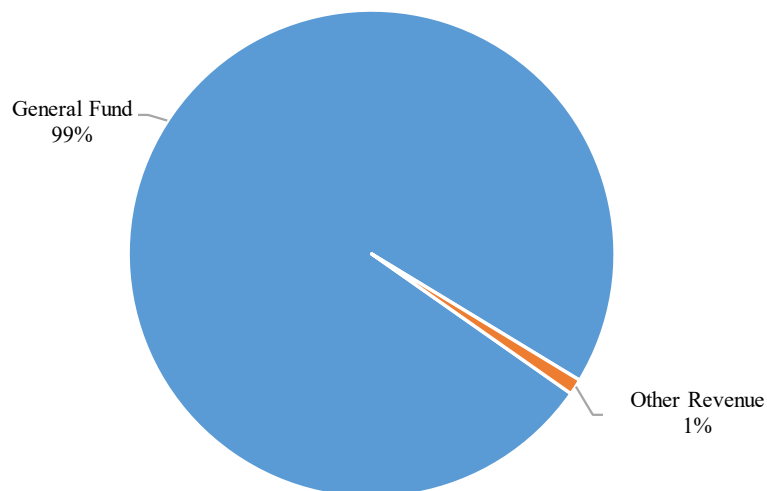
FY24 REVISED BUDGET

\$ 2,394,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RECYCLEWORKS

COMPARATIVES

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 163,100	164,500	140,400	158,000	167,200
Commodities and Services	1,493,000	2,277,500	2,259,700	2,104,500	2,227,700
Total Expenditures	1,656,100	2,442,000	2,400,100	2,262,500	2,394,900
FUNDING SOURCES					
Other Revenue	3,400	-	-	-	25,000
Support from:					
Sales Tax	200,000	-	-	-	-
General Fund	1,452,700	2,442,000	2,400,100	2,262,500	2,369,900
Total Funding Sources	\$ 1,656,100	2,442,000	2,400,100	2,262,500	2,394,900

STAFFING	1.30	1.20	1.25	1.20	1.20
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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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$132,400 (5.9%).

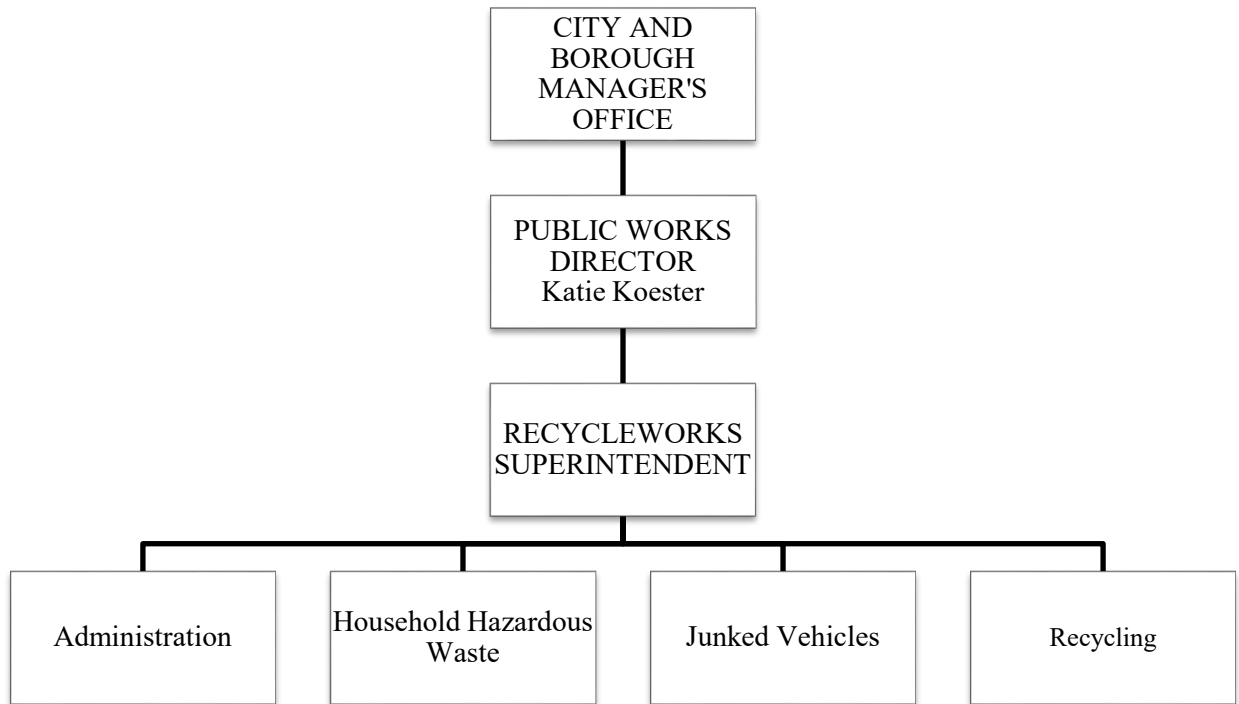
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$9,200 (5.8%) due to negotiated wage and merit increases.
- Commodities and services increased \$123,200 (5.9%) due to increased contractual services for the Household Hazardous Waste Program.

RECYCLEWORKS

FUNCTIONAL ORGANIZATION CHART



NOTES

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STREETS

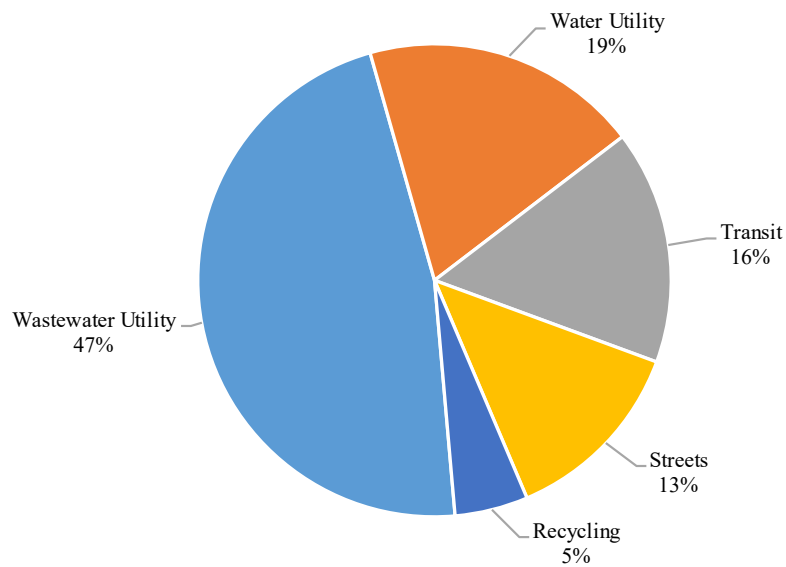
MISSION STATEMENT

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.

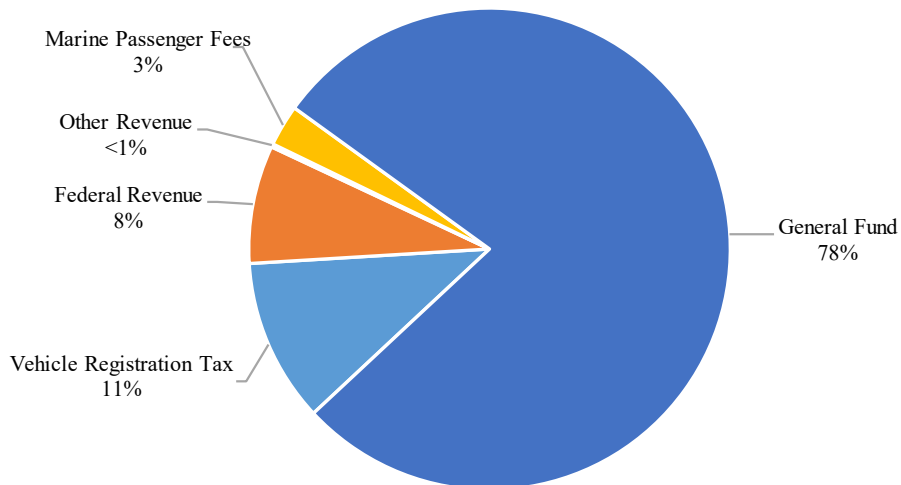
FY24 REVISED BUDGET

\$ 6,938,100

PUBLIC WORKS DEPARTMENT CORE SERVICES



STREETS FUNDING SOURCES



See the Glossary for definitions of terms.

STREETS

COMPARATIVES

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 2,535,700	3,058,800	2,477,700	2,961,600	3,210,900
Commodities and Services	3,456,000	3,589,800	3,683,300	3,516,400	3,727,200
Total Expenditures	5,991,700	6,648,600	6,161,000	6,478,000	6,938,100
FUNDING SOURCES					
Interdepartmental Charges	10,200	15,000	15,000	15,000	15,000
Vehicle Registration Tax	715,700	762,000	762,000	762,000	762,000
Secure Rural Schools/Roads	546,100	550,000	550,000	550,000	550,000
Other Revenue	200	-	-	-	-
Support from:					
Marine Passenger Fees	215,000	192,900	192,900	192,900	192,900
Roaded Service Area	4,504,500	5,128,700	4,641,100	4,958,100	5,418,200
Total Funding Sources	\$ 5,991,700	6,648,600	6,161,000	6,478,000	6,938,100
STAFFING	21.89	25.23	25.23	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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$460,100 (7.1%).

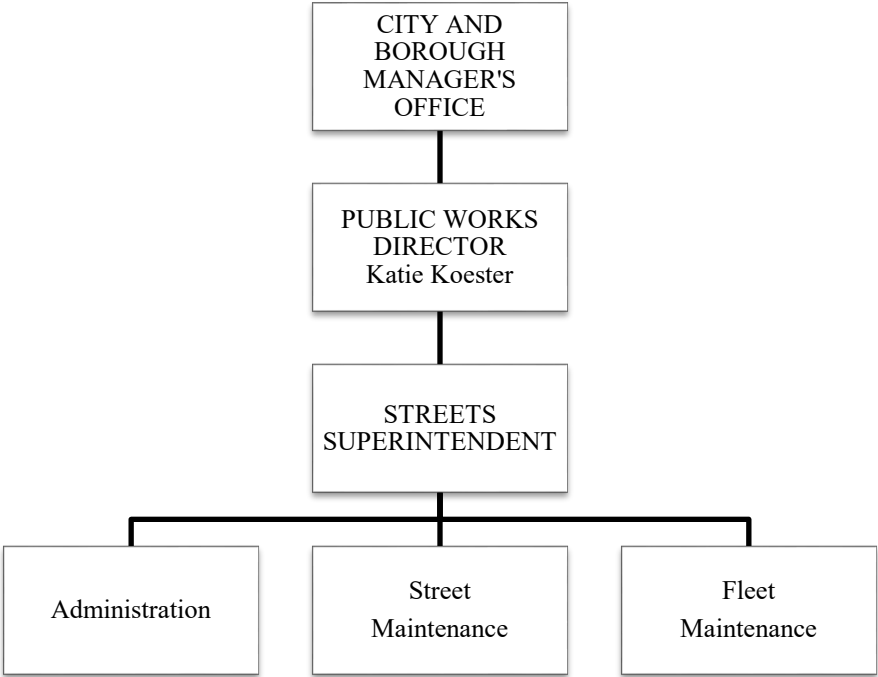
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$249,300 (8.4%) primarily due to negotiated wage and merit increases.
- Commodities and services increased \$210,800 (6%) primarily due to inflationary impacts on chemical and fuel.

STREETS

FUNCTIONAL ORGANIZATION CHART



Divisional Oversight

Define and Set Policy

Administer Finances

NOTES

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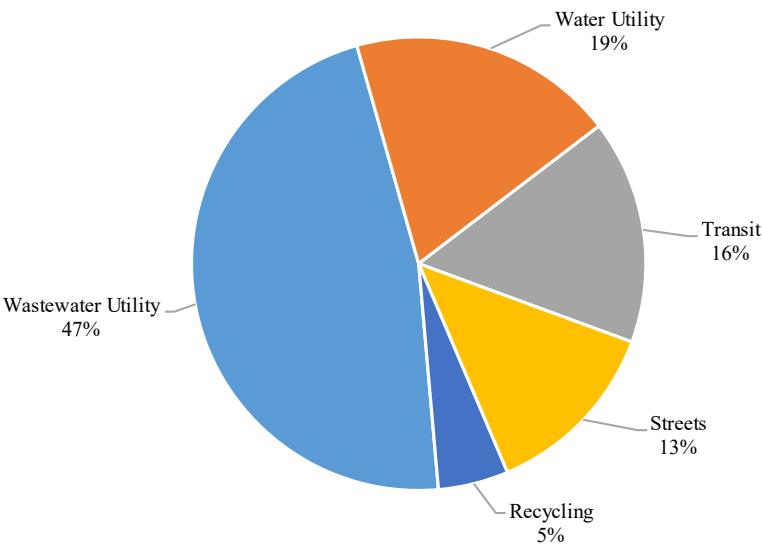
TRANSIT

MISSION STATEMENT

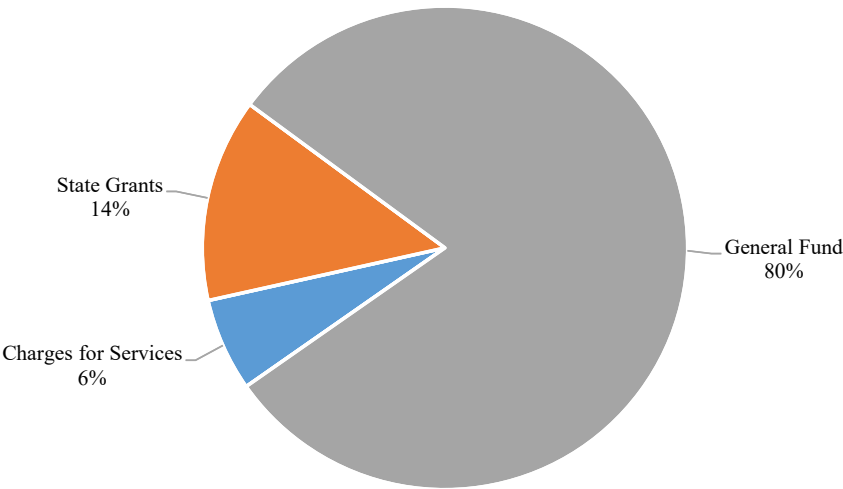
Capital Transit is a service program of the Public Works Department. The Public Works Department’s mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY24 REVISED BUDGET **\$ 8,132,200**

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR TRANSIT



See the Glossary for definitions of terms.

TRANSIT

COMPARATIVES

	FY23			FY24	
	FY22	Amended	Projected	Approved	Revised
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 4,373,800	4,749,700	4,593,500	4,568,700	5,007,300
Commodities and Services	2,478,300	2,828,100	2,854,600	2,893,000	3,124,900
Total Expenditures	6,852,100	7,577,800	7,448,100	7,461,700	8,132,200
FUNDING SOURCES					
Charges for Services	449,700	483,300	513,200	483,300	506,300
Donations and Contributions	3,300	-	-	-	-
State Grants	1,220,600	1,113,600	2,136,000	1,113,600	1,106,700
Support from:					
Roaded Service Area	5,178,500	5,980,900	4,798,900	5,864,800	6,519,200
Total Funding Sources	\$ 6,852,100	7,577,800	7,448,100	7,461,700	8,132,200
STAFFING	39.98	39.68	39.68	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 FY24 Revised Budget shows an increase of \$670,500 (9.0%) from the FY24 Approved Budget.

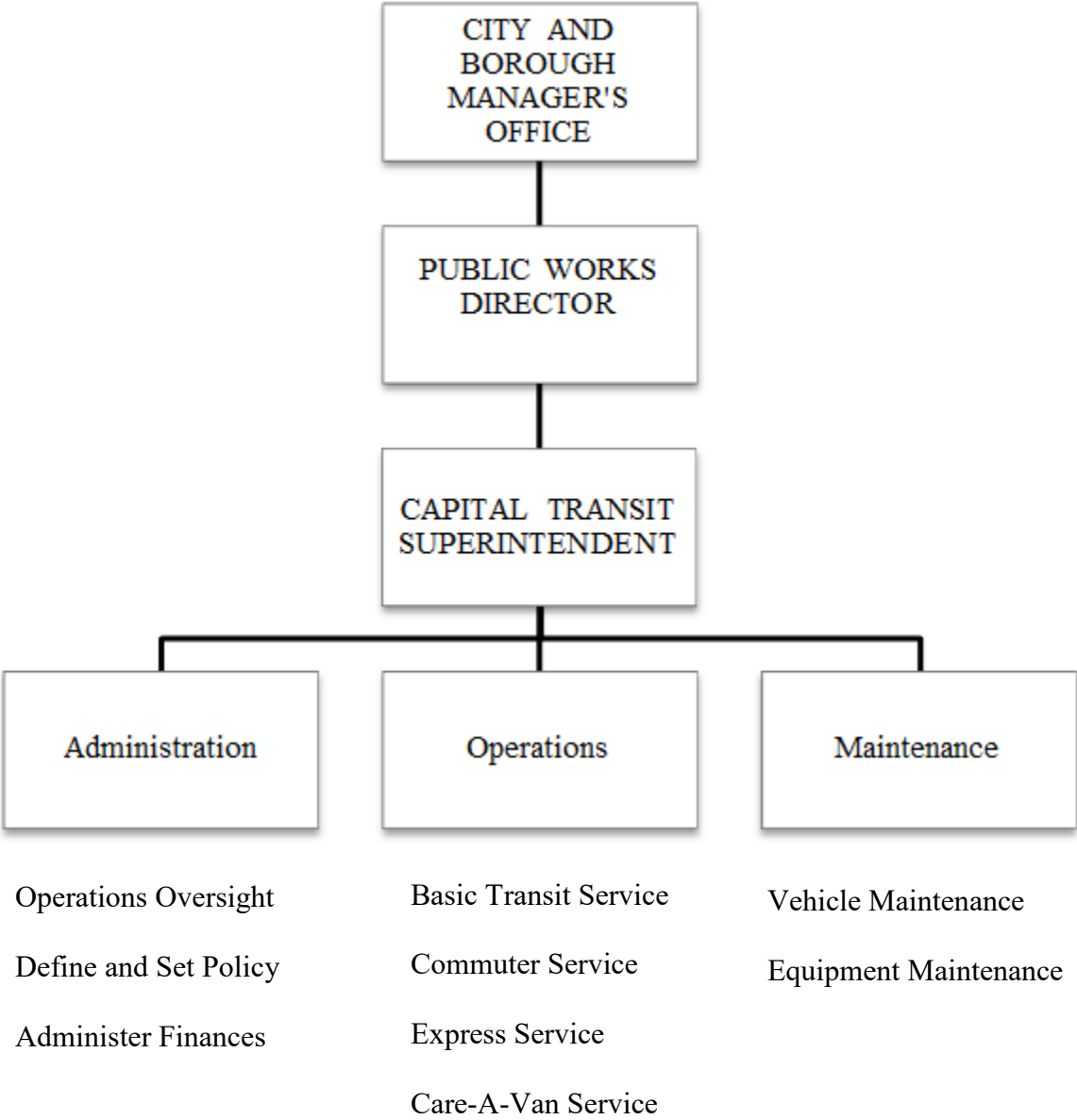
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$438,600 (9.6%) primarily due to negotiated wage and merit increases.
- Commodities and services increased \$231,900 (8%) primarily due to the inflationary impact on fuel.

TRANSIT

FUNCTIONAL ORGANIZATION CHART



NOTES

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NOTES

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ENTERPRISE FUNDS

COMPARATIVES

		FY23		FY24	
	FY22	Amended	Projected	Approved	Revised
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 96,081,900	107,550,000	96,567,200	106,970,000	106,462,000
Commodities and Services	53,373,300	55,345,400	59,402,200	55,490,800	57,006,200
Capital Outlay	3,421,400	8,772,700	2,409,100	2,407,300	2,038,200
Debt Service	6,790,500	8,129,800	7,697,900	8,156,200	7,843,300
Support to:					
Debt Service	662,600	660,300	660,300	657,000	657,100
Capital Projects	36,015,700	13,653,900	13,653,900	11,373,700	6,832,000
Total Expenditures	196,345,400	194,112,100	180,390,600	185,055,000	180,838,800
FUNDING SOURCES					
Interdepartmental Charges	15,100	15,100	15,100	15,100	40,200
Charges for Services	146,650,600	167,146,400	148,894,000	167,851,900	163,640,500
Licenses, Permits, and Fees	908,000	805,000	912,000	830,000	962,000
Rentals and Leases	2,042,500	3,219,100	3,303,200	3,289,100	3,727,000
Sales	4,000	4,000	4,000	4,000	4,000
Fines and Forfeitures	13,700	18,000	12,000	18,000	12,000
Federal Revenue	12,224,100	2,360,100	4,255,300	2,206,200	839,300
State Shared Revenue	347,200	450,000	523,300	450,000	430,000
State Revenue	3,684,100	3,619,100	1,000,000	3,619,100	750,000
Investment and Interest Income/(Loss)	(3,545,100)	832,500	1,491,900	832,500	2,445,500
Bond Proceeds	21,497,200	-	-	-	-
Other Revenue	193,000	9,500	1,500	9,500	1,500
Support from:					
Tobacco Excise Tax	518,000	518,000	518,000	-	-
Marine Passenger Fees	448,500	717,000	717,000	717,000	717,000
Capital Projects	4,000,000	7,043,000	7,043,000	-	-
Pandemic Response	116,500	-	-	-	-
Total Funding Sources	189,117,400	186,756,800	168,690,300	179,842,400	173,569,000
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	10,341,100	12,788,500	12,788,500	10,427,100	10,427,100
Increase (Decrease) in Reserve	2,447,400	(2,721,100)	(2,361,400)	(2,719,600)	(2,434,100)
End of Period Reserve	\$ 12,788,500	10,067,400	10,427,100	7,707,500	7,993,000
Available Fund Balance					
Beginning of Period	83,810,600	74,135,200	74,135,200	64,796,300	64,796,300
Increase (Decrease) in Fund Balance	(9,675,400)	(4,634,200)	(9,338,900)	(2,493,000)	(4,835,700)
End of Period Available Fund Balance	\$ 74,135,200	69,501,000	64,796,300	62,303,300	59,960,600
STAFFING	645.27	739.56	682.86	739.56	717.64

AIRPORT

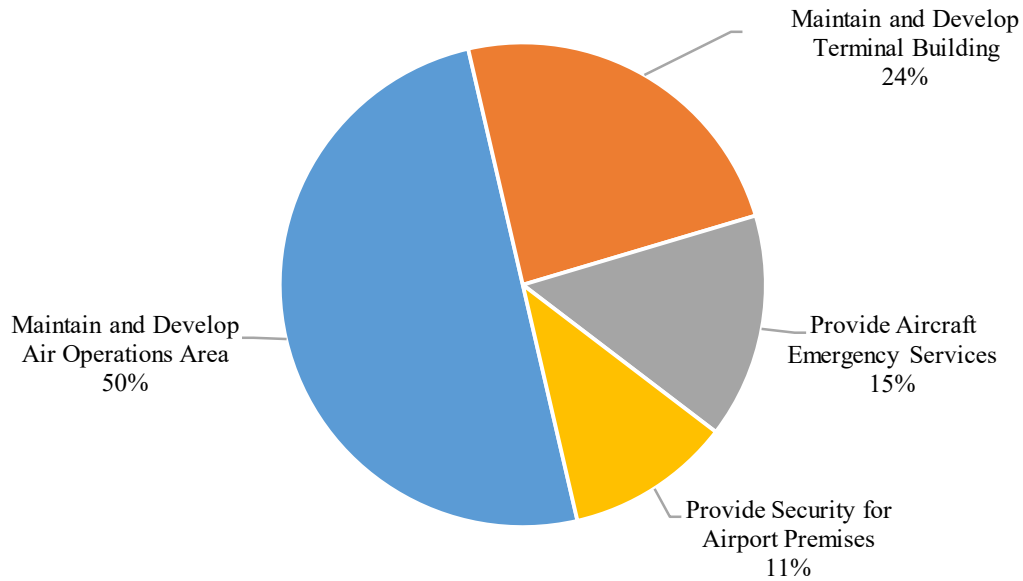
MISSION STATEMENT

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

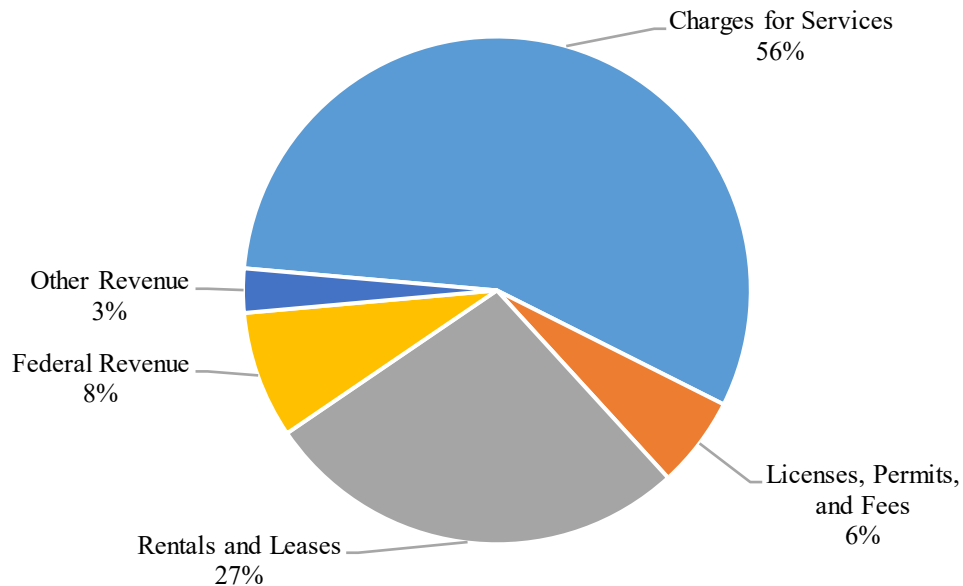
FY24 REVISED BUDGET

\$ 12,802,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

		FY23		FY24	
	FY22	Amended	Projected	Approved	Revised
	Actuals	Budget	Actuals	Budget	Budget
EXPENDITURES					
Personnel Services	\$ 3,171,200	3,474,500	3,474,600	3,295,600	3,573,400
Commodities and Services	5,145,300	5,777,500	7,575,500	5,623,900	6,137,700
Capital Outlay	60,300	211,300	9,100	-	-
Debt Service	2,266,100	2,721,100	2,361,400	2,719,600	2,434,100
Support to:					
Debt Service	662,600	660,300	660,300	657,000	657,100
Total Expenditures	11,305,500	12,844,700	14,080,900	12,296,100	12,802,300
FUNDING SOURCES					
Charges for Services	3,835,100	4,173,900	4,304,000	4,326,900	5,808,800
Licenses, Permits, and Fees	600,000	455,000	602,000	480,000	602,000
Sales	4,000	4,000	4,000	4,000	4,000
Fines and Forfeitures	2,400	8,000	2,000	8,000	2,000
Rentals and Leases	1,142,300	2,359,100	2,403,200	2,419,100	2,827,000
Federal Revenue	6,844,900	2,360,100	4,255,300	2,206,200	839,300
State Shared Revenue	54,300	100,000	60,000	100,000	80,000
Investment and Interest Income/(Loss)	(229,500)	22,800	87,500	22,800	203,600
Other Revenue	193,000	9,500	1,500	9,500	1,500
Total Funding Sources	12,446,500	9,492,400	11,719,500	9,576,500	10,368,200
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	7,742,700	8,857,600	8,857,600	6,496,200	6,496,200
Increase (Decrease) in Reserve	1,114,900	(2,721,100)	(2,361,400)	(2,719,600)	(2,434,100)
End of Period Reserve	\$ 8,857,600	6,136,500	6,496,200	3,776,600	4,062,100
Available Fund Balance					
Beginning of Period	3,167,800	3,193,900	3,193,900	3,193,900	3,193,900
Increase (Decrease) in Fund Balance	26,100	(631,200)	-	-	-
End of Period Available Fund Balance	\$ 3,193,900	2,562,700	3,193,900	3,193,900	3,193,900
STAFFING	36.97	35.48	35.48	35.48	35.40

BUDGET HIGHLIGHT

The Airport FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$506,200 (4.1%).

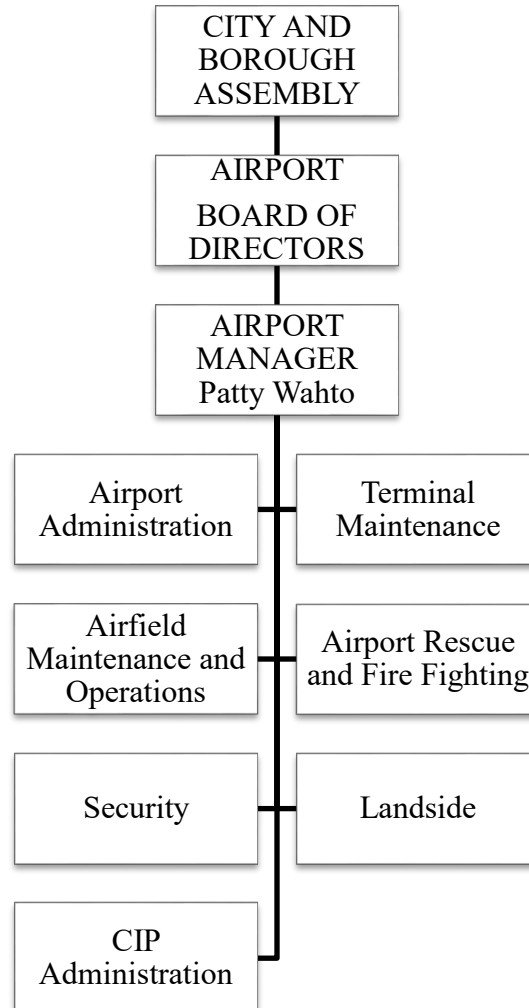
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$277,800 (8.4%) primarily due to negotiated wage and merit increases.
- Commodities and services increased \$513,800 (9.1%) due to increases in contractual services and inflationary impact on materials and commodities.

AIRPORT

FUNCTIONAL ORGANIZATION CHART



NOTES

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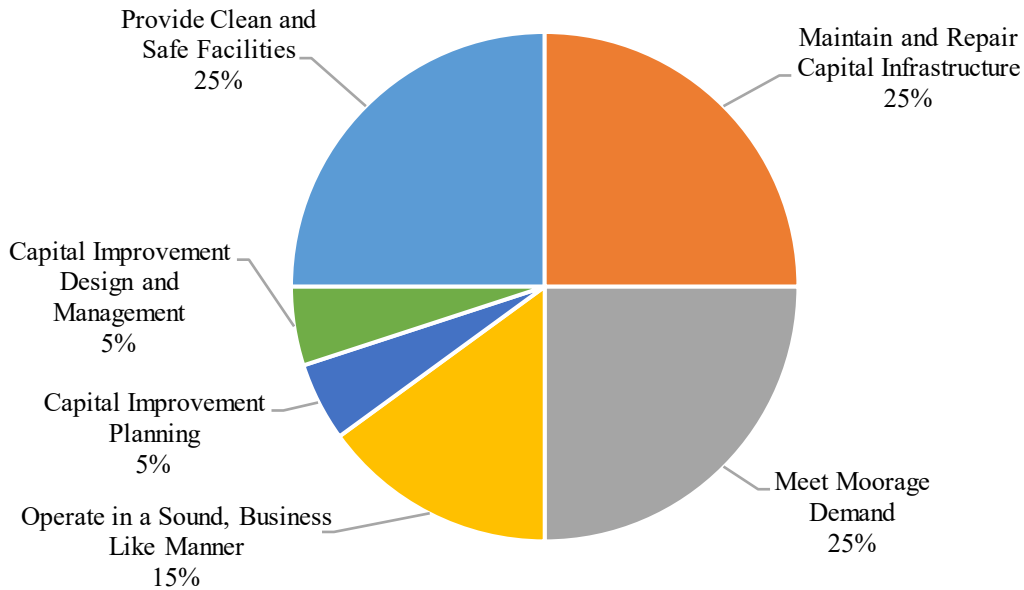
DOCKS

DOCKS MISSION STATEMENT

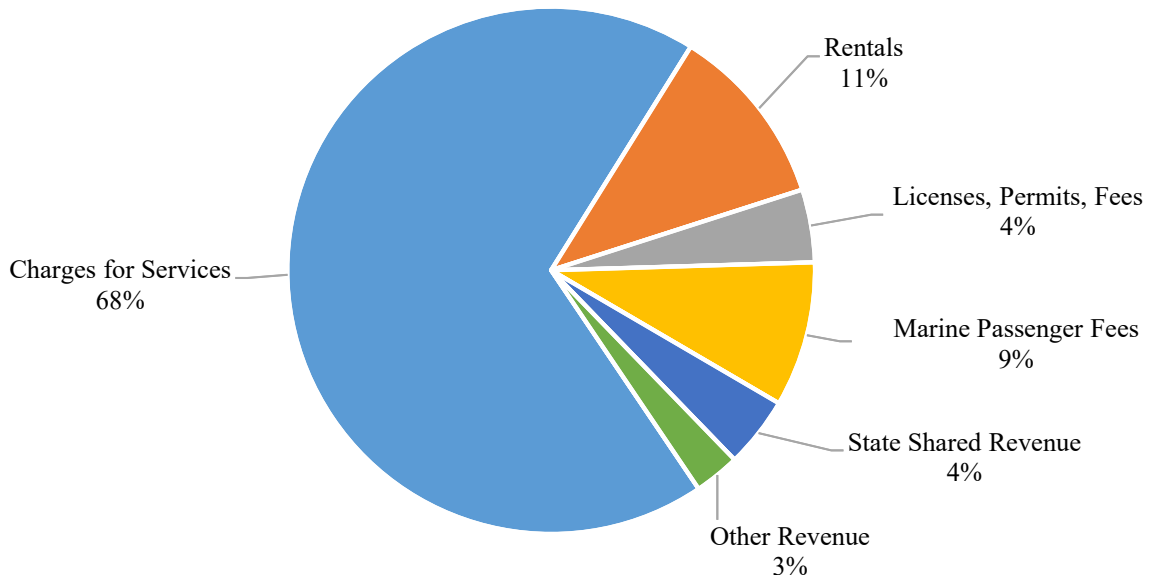
The CBJ Docks and Harbors Board develop and provide services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY24 REVISED BUDGET FOR DOCKS \$ 2,521,600

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,061,900	1,383,700	1,359,500	1,313,000	1,447,500
Commodities and Services	710,800	994,300	1,032,500	976,800	1,074,100
Total Expenditures	1,772,700	2,378,000	2,392,000	2,289,800	2,521,600
FUNDING SOURCES					
Interdepartmental Charges	15,100	15,100	15,100	15,100	40,200
Charges for Services	1,177,600	1,730,000	1,780,000	1,760,000	1,800,000
Rentals and Leases	1,500	-	-	-	-
Investment and Interest Income/(Loss)	(39,400)	21,300	24,300	21,300	67,100
Support from:					
Marine Passenger Fees	448,500	717,000	717,000	717,000	717,000
Total Funding Sources	1,603,300	2,483,400	2,536,400	2,513,400	2,624,300
FUND BALANCE					
Beginning of Period	1,819,200	1,649,800	1,649,800	1,794,200	1,794,200
Increase (Decrease) in Fund Balance	(169,400)	105,400	144,400	223,600	102,700
End of Period Fund Balance	\$ 1,649,800	1,755,200	1,794,200	2,017,800	1,896,900
STAFFING	13.74	19.20	19.20	19.20	19.24

BUDGET HIGHLIGHT

The Docks FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$231,800 (10.1%).

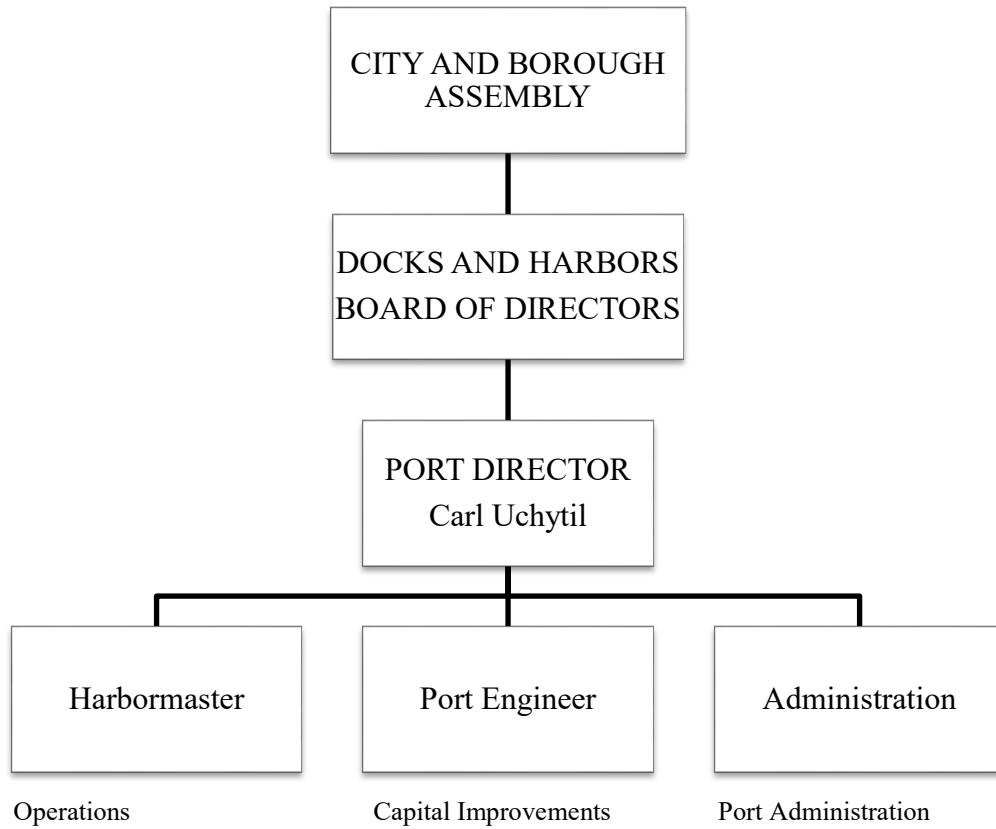
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$134,500 (10.2%) primarily due to negotiated wage and merit increases.
- Commodities and services increased \$97,300 (10%) primarily due to increases in refuse disposal, repairs, and insurance costs.

DOCKS

FUNCTIONAL ORGANIZATION CHART



NOTES

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HARBORS

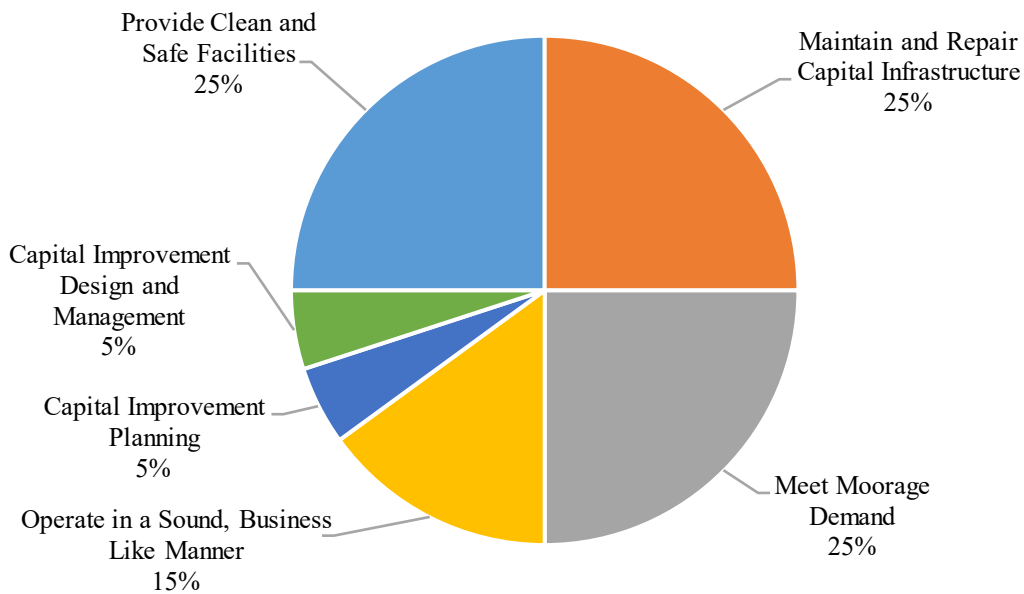
HARBORS MISSION STATEMENT

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

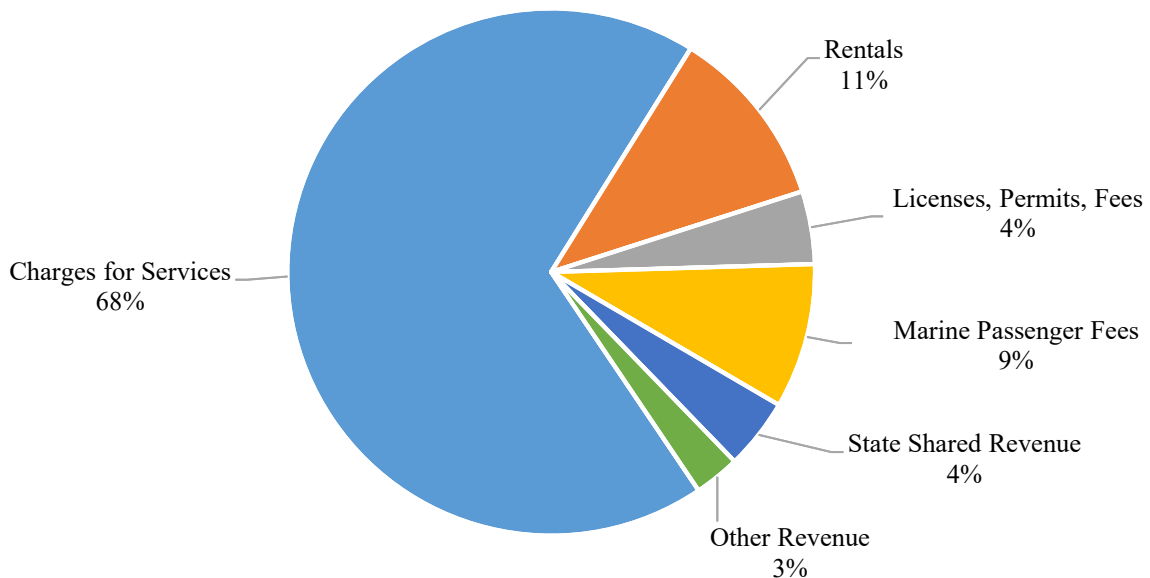
FY24 REVISED BUDGET FOR HARBORS

\$ 5,128,000

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,774,400	2,001,200	2,023,300	1,909,200	2,132,900
Commodities and Services	1,560,300	2,076,000	2,198,400	2,061,900	2,311,500
Debt Service	665,900	740,900	686,600	741,700	683,600
Total Expenditures	4,000,600	4,818,100	4,908,300	4,712,800	5,128,000
FUNDING SOURCES					
Charges for Services	3,262,800	3,415,000	3,425,000	3,425,000	3,705,000
Licenses, Permits, and Fees	308,000	350,000	310,000	350,000	360,000
Rentals and Leases	898,700	860,000	900,000	870,000	900,000
State Shared Revenue	292,900	350,000	463,300	350,000	350,000
Federal Revenue	23,800	-	-	-	-
Fines and Forfeitures	11,300	10,000	10,000	10,000	10,000
Investment and Interest Income/(Loss)	(131,000)	27,600	46,300	27,600	107,700
Support from:					
Pandemic Response	116,500	-	-	-	-
Total Funding Sources	4,783,000	5,012,600	5,154,600	5,032,600	5,432,700
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	1,051,400	1,833,800	1,833,800	2,080,100	2,080,100
Increase (Decrease) in Fund Balance	782,400	194,500	246,300	319,800	304,700
End of Period Available	\$ 1,833,800	2,028,300	2,080,100	2,399,900	2,384,800
STAFFING	16.33	16.83	16.83	16.83	17.45

BUDGET HIGHLIGHT

The Harbors FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$415,200 (8.8%).

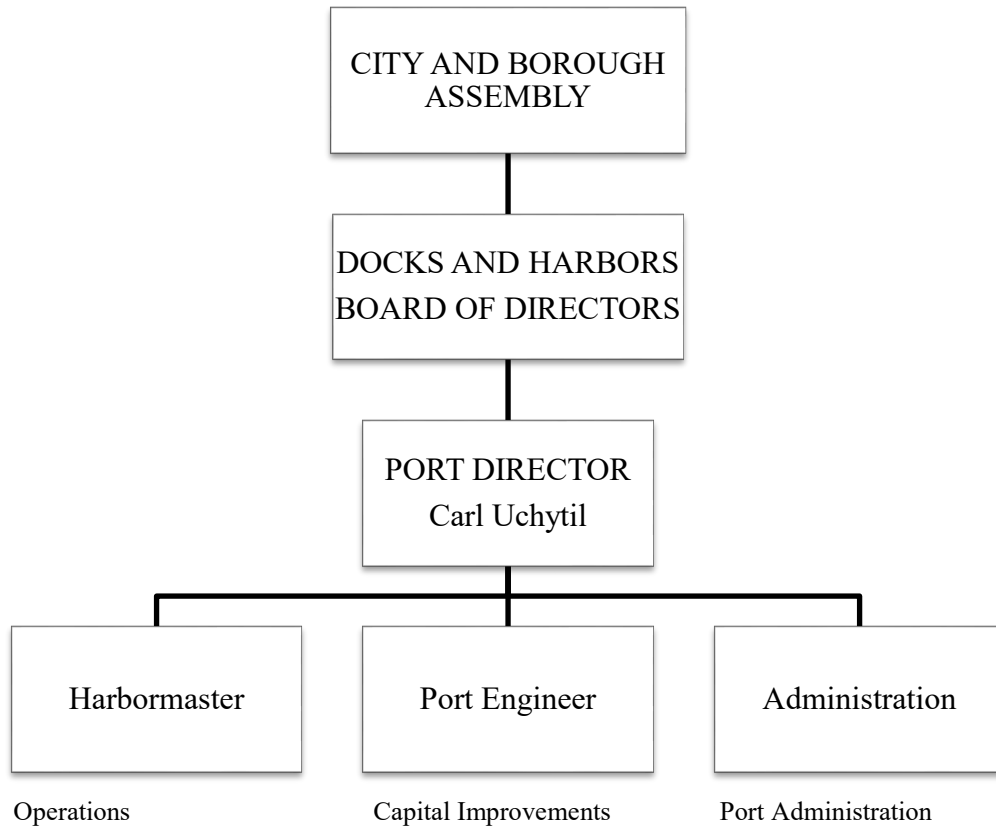
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$223,700 (11.7%) primarily due to negotiated wage and merit increases.
- Commodities and services increased \$249,600 (12.1%) primarily due to increases in insurance costs and bank card fees.

HARBORS

FUNCTIONAL ORGANIZATION CHART



NOTES

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BARTLETT REGIONAL HOSPITAL

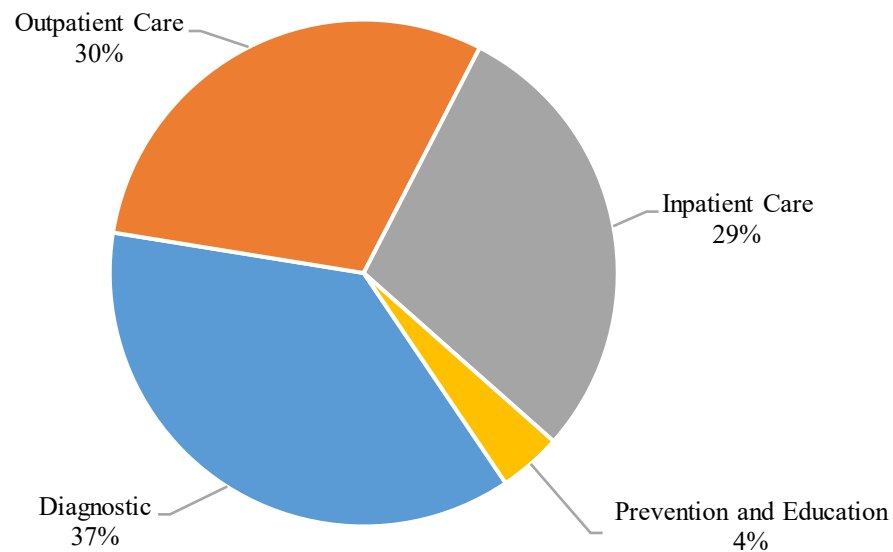
MISSION STATEMENT

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

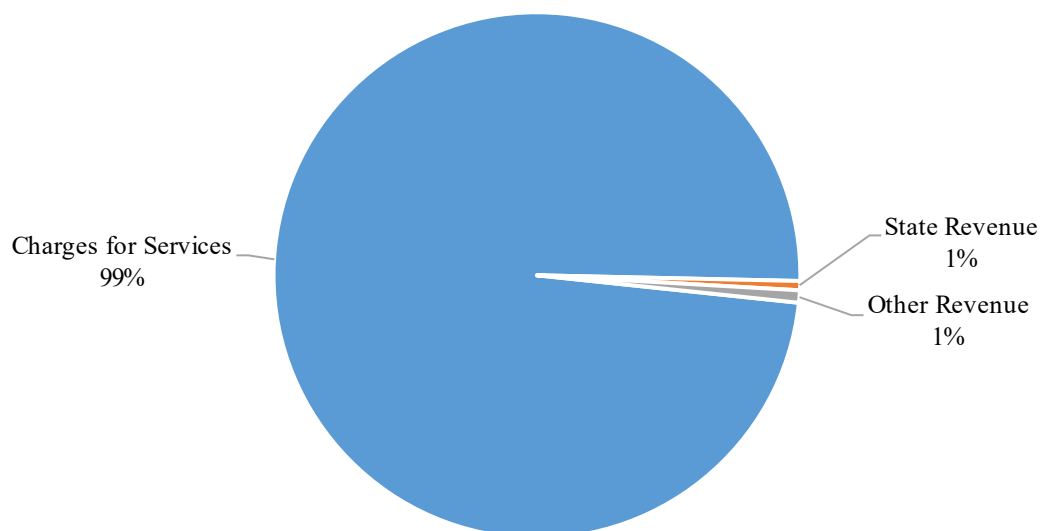
FY24 REVISED BUDGET

\$ 137,148,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

BARTLETT REGIONAL HOSPITAL

COMPARATIVES

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 85,115,600	94,008,200	84,549,400	94,008,200	93,062,000
Commodities and Services	38,036,100	37,923,800	39,889,400	37,965,700	37,317,300
Capital Outlay	3,335,100	8,266,400	2,400,000	2,112,300	1,928,200
Debt Service	1,537,600	2,865,000	2,616,100	3,018,500	2,841,000
Support to:					
Capital Projects	27,800,000	4,185,900	4,185,900	7,500,000	2,000,000
Total Expenditures	155,824,400	147,249,300	133,640,800	144,604,700	137,148,500
FUNDING SOURCES					
Charges for Services	118,109,500	137,251,600	118,150,000	137,251,600	130,752,300
State Revenue	3,684,100	3,619,100	1,000,000	3,619,100	750,000
Federal Revenue	5,355,400	-	-	-	-
Investment and Interest Income/(Loss)	(2,030,100)	531,300	867,700	531,300	1,000,000
Bond Proceeds	21,497,200	-	-	-	-
Support from:					
Capital Projects	4,000,000	7,026,000	7,026,000	-	-
Tobacco Excise Tax	518,000	518,000	518,000	-	-
Total Funding Sources	151,134,100	148,946,000	127,561,700	141,402,000	132,502,300
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	1,806,500	3,139,000	3,139,000	3,139,000	3,139,000
Increase (Decrease) in Reserve	1,332,500	-	-	-	-
End of Period Reserve	3,139,000	3,139,000	3,139,000	3,139,000	3,139,000
Available Fund Balance					
Beginning of Period	56,735,200	50,712,400	50,712,400	44,633,300	44,633,300
Increase (Decrease) in Fund Balance	(6,022,800)	1,696,700	(6,079,100)	(3,202,700)	(4,646,200)
End of Period Available Fund Balance	\$ 50,712,400	52,409,100	44,633,300	41,430,600	39,987,100
STAFFING	527.00	617.00	560.00	617.00	600.00

BUDGET HIGHLIGHT

The Hospital FY24 Revised Budget shows a decrease from the FY24 Approved Budget of \$7,456,200 (5.2%).

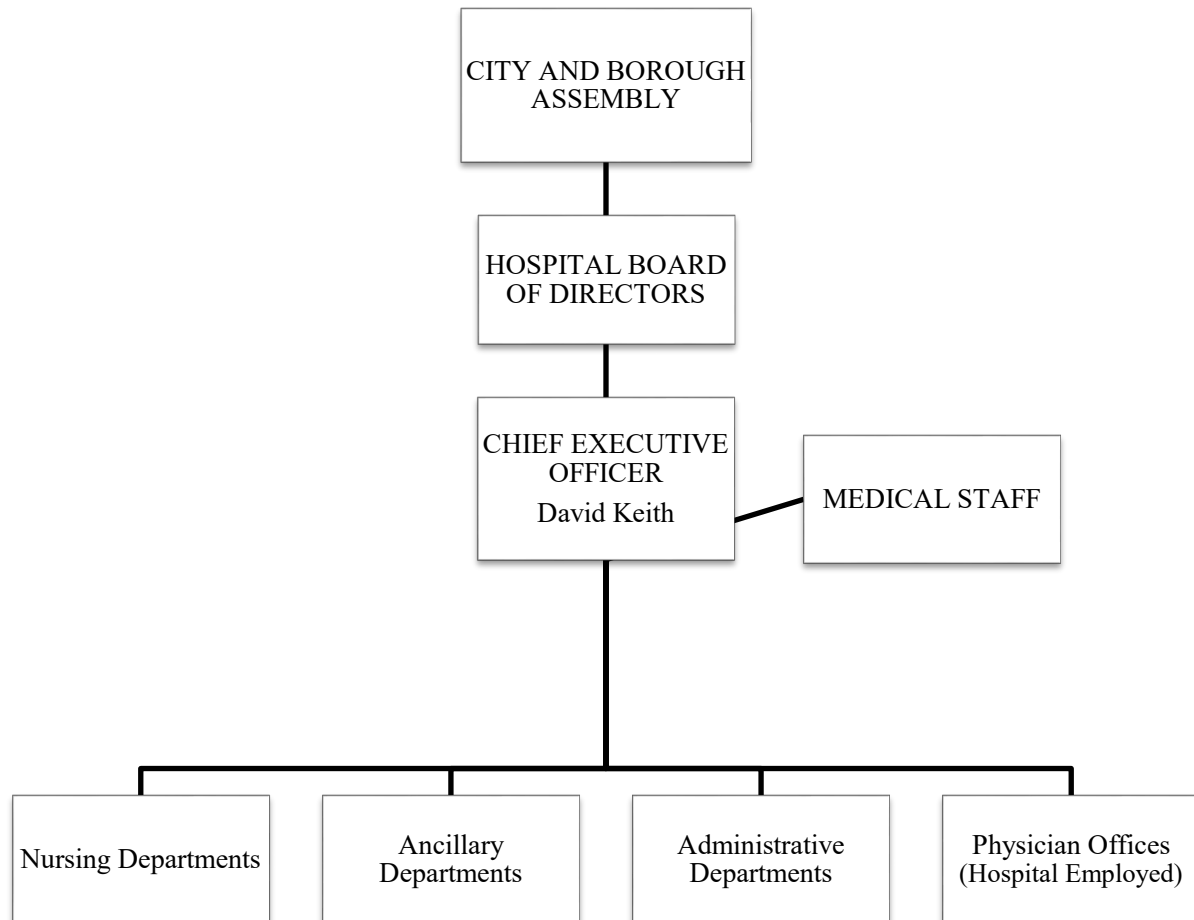
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services decreased \$946,200 (7.1%) due primarily to position reductions.
- Commodities and services decreased \$648,400 (1.7%) due to cost saving measures.
- Debt services decreased \$177,500 (5.9%) due to a bond refinancing in FY23.
- Support to capital projects decreased \$5,500,000 (73.3%) based on planned infrastructure maintenance and upgrades.

BARTLETT REGIONAL HOSPITAL

FUNCTIONAL ORGANIZATION CHART



NOTES

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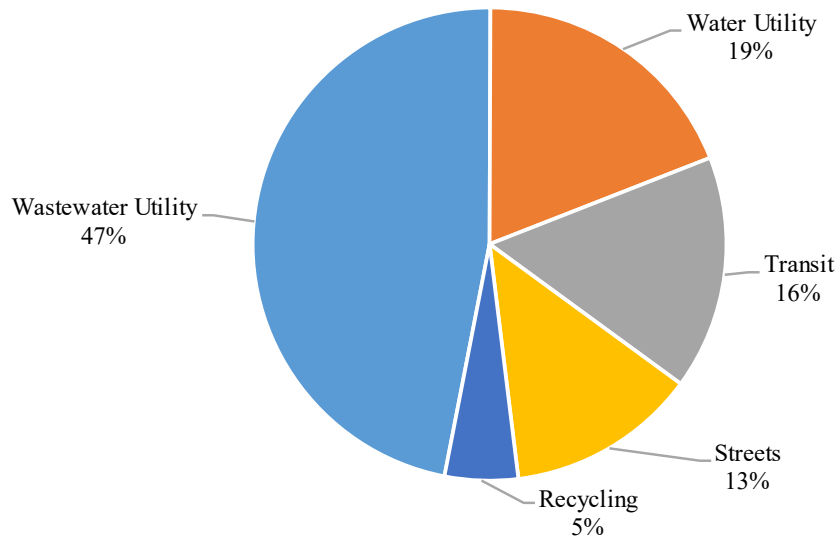
WASTEWATER

MISSION STATEMENT

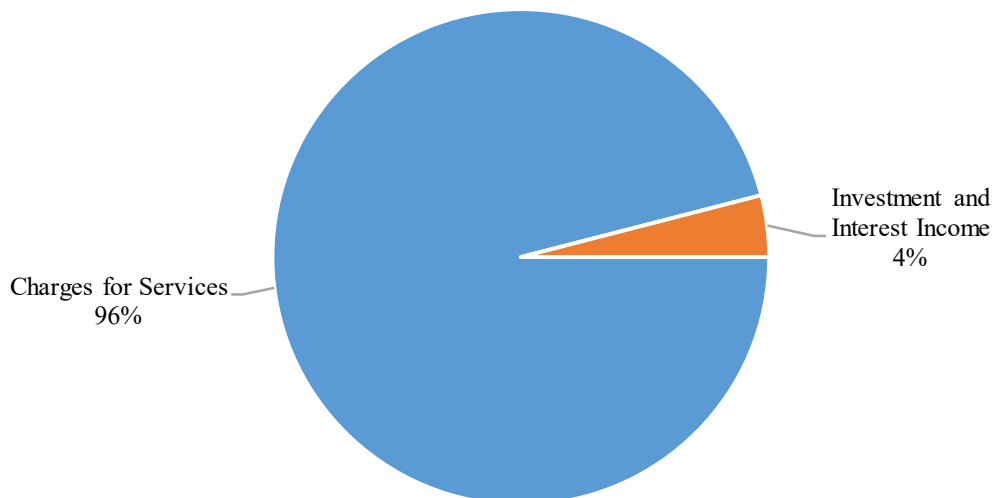
Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY24 REVISED BUDGET \$ 15,688,400

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 3,474,600	4,819,700	3,510,900	4,624,500	4,551,800
Commodities and Services	6,493,800	6,769,900	7,084,000	7,067,100	8,140,900
Capital Outlay	26,000	110,000	-	110,000	110,000
Debt Service	2,116,300	1,678,400	1,678,400	1,553,700	1,553,700
Support to:					
Capital Projects	5,459,000	6,665,000	6,665,000	1,000,000	1,332,000
Total Expenditures	17,569,700	20,043,000	18,938,300	14,355,300	15,688,400
FUNDING SOURCES					
Charges for Services	14,118,100	14,409,000	14,865,500	14,764,700	15,068,900
Investment and Interest Income/(Loss)	(688,300)	139,500	270,000	139,500	630,300
Support from:					
Capital Projects	-	17,000	17,000	-	-
Total Funding Sources	13,429,800	14,565,500	15,152,500	14,904,200	15,699,200
FUND BALANCE					
Beginning of Period	13,212,700	9,072,800	9,072,800	5,287,000	5,287,000
Increase (Decrease) in Fund Balance	(4,139,900)	(5,477,500)	(3,785,800)	548,900	10,800
End of Period Fund Balance	\$ 9,072,800	3,595,300	5,287,000	5,835,900	5,297,800
STAFFING	37.15	37.05	37.20	37.05	33.65

BUDGET HIGHLIGHT

The Wastewater FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$1,333,100 (9.3%).

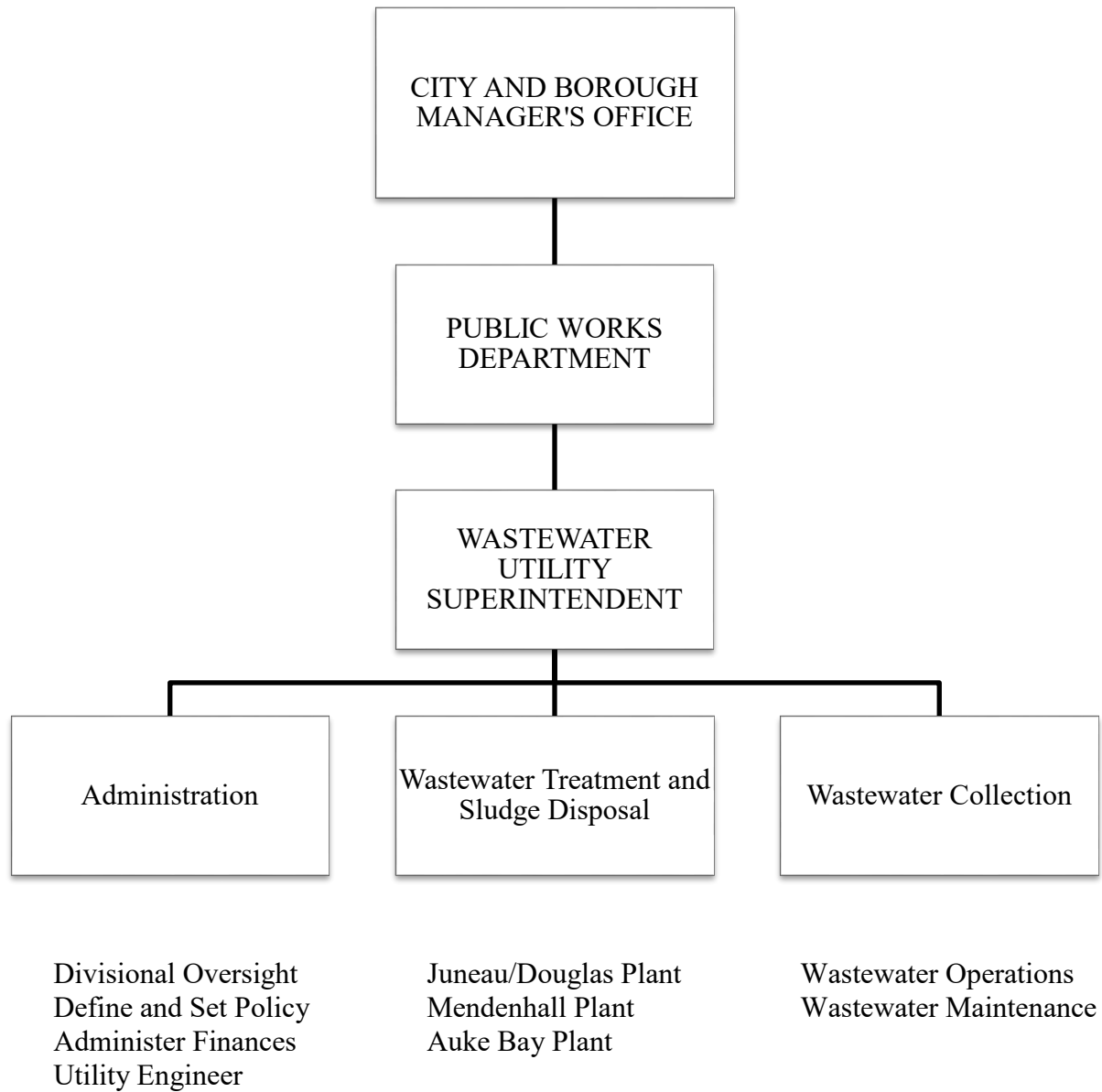
The significant budgetary changes include:

FY24 Revised Budget

- Commodities and services increased \$1,073,800 (15.2%) primarily due to increases in contractual services and inflationary impacts on materials and commodities.
- Support to capital projects increased \$332,000 (33.2%) based on planned infrastructure maintenance and upgrades.

WASTEWATER

FUNCTIONAL ORGANIZATION CHART



NOTES

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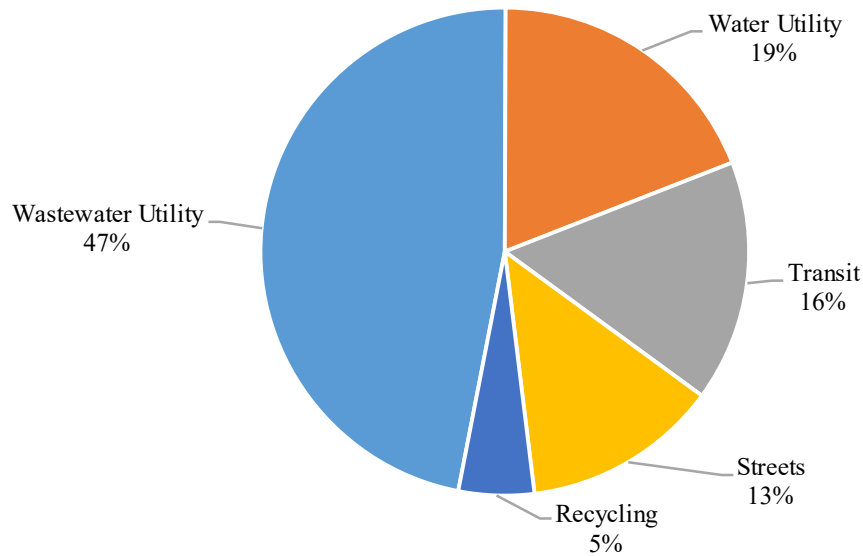
WATER

MISSION STATEMENT

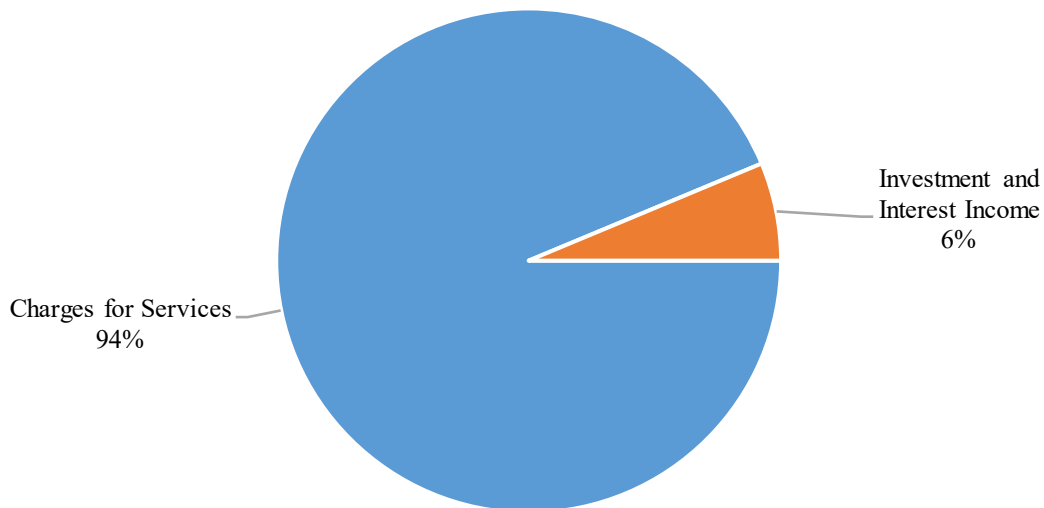
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY24 REVISED BUDGET \$ 7,550,000

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

	FY23			FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,484,200	1,862,700	1,649,500	1,819,500	1,694,400
Commodities and Services	1,427,000	1,803,900	1,622,400	1,795,400	2,024,700
Capital Outlay	-	185,000	-	185,000	-
Debt Service	204,600	124,400	355,400	122,700	330,900
Support to:					
Capital Projects	2,756,700	2,803,000	2,803,000	2,873,700	3,500,000
Total Expenditures	5,872,500	6,779,000	6,430,300	6,796,300	7,550,000
FUNDING SOURCES					
Charges for Services	6,147,500	6,166,900	6,369,500	6,323,700	6,505,500
Investment and Interest Income/(Loss)	(426,800)	90,000	196,100	90,000	436,800
Total Funding Sources	5,720,700	6,256,900	6,565,600	6,413,700	6,942,300
FUND BALANCE					
Beginning of Period	7,824,300	7,672,500	7,672,500	7,807,800	7,807,800
Increase (Decrease) in Fund Balance	(151,800)	(522,100)	135,300	(382,600)	(607,700)
End of Period Fund Balance	\$ 7,672,500	7,150,400	7,807,800	7,425,200	7,200,100
STAFFING	14.08	14.00	14.15	14.00	11.90

BUDGET HIGHLIGHT

The Water FY24 Revised Budget shows an increase of \$753,700 (11.1%) from the FY24 Approved Budget.

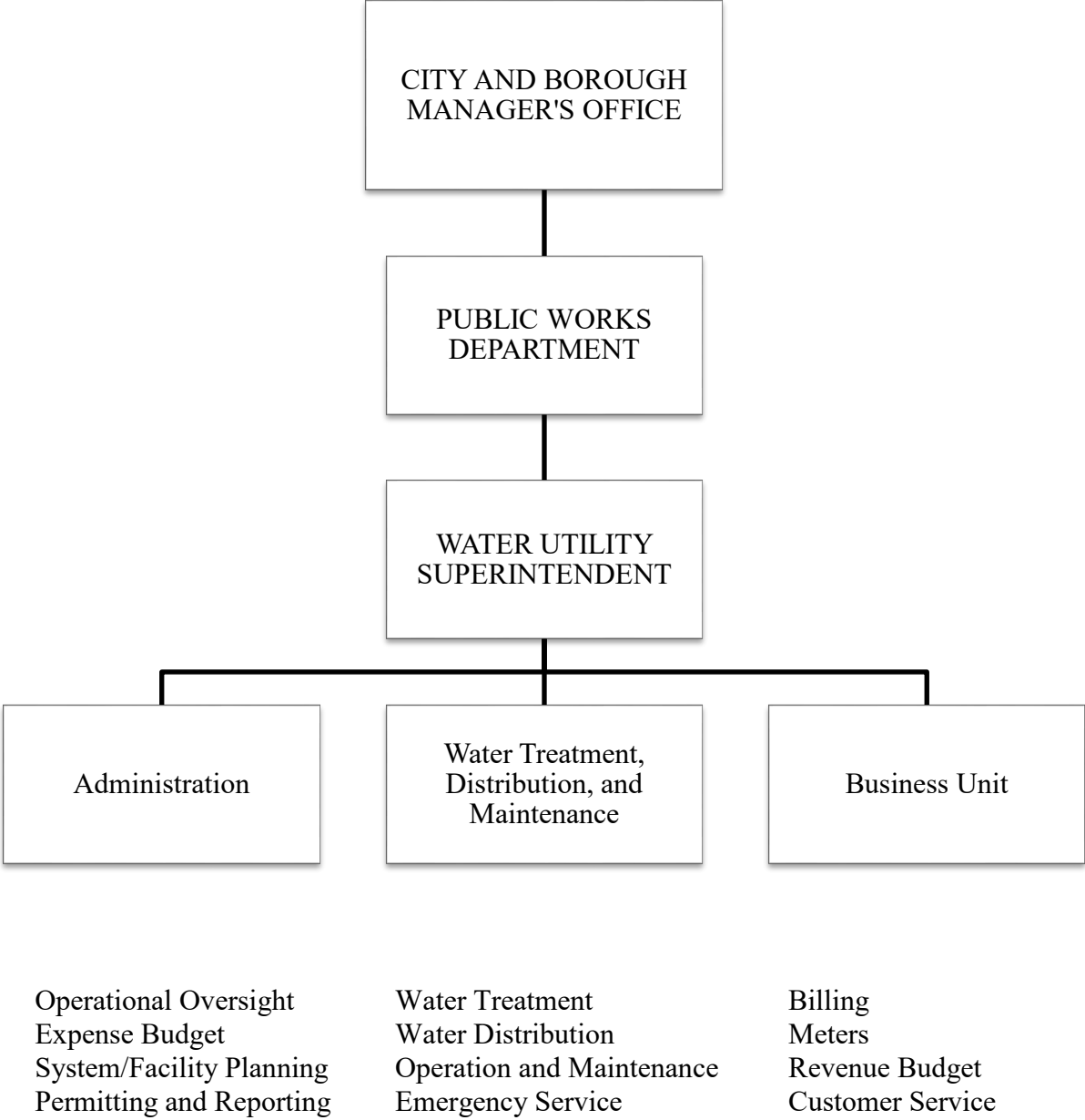
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services decreased \$125,100 (6.9%) due to the removal of 2.25 unfilled FTEs offset by negotiated wage and merit increases.
- Commodities and services increased \$229,300 (12.8%) due primarily to increases in central service costs and insurances.
- Capital outlay decreased \$185,000 (100%) due to a decrease in need.
- Debt service increased \$208,200 (169.7%) due to an Alaska Department of Environmental Conservation loan going into repayment.
- Support to capital projects increased \$626,300 (21.8%) 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

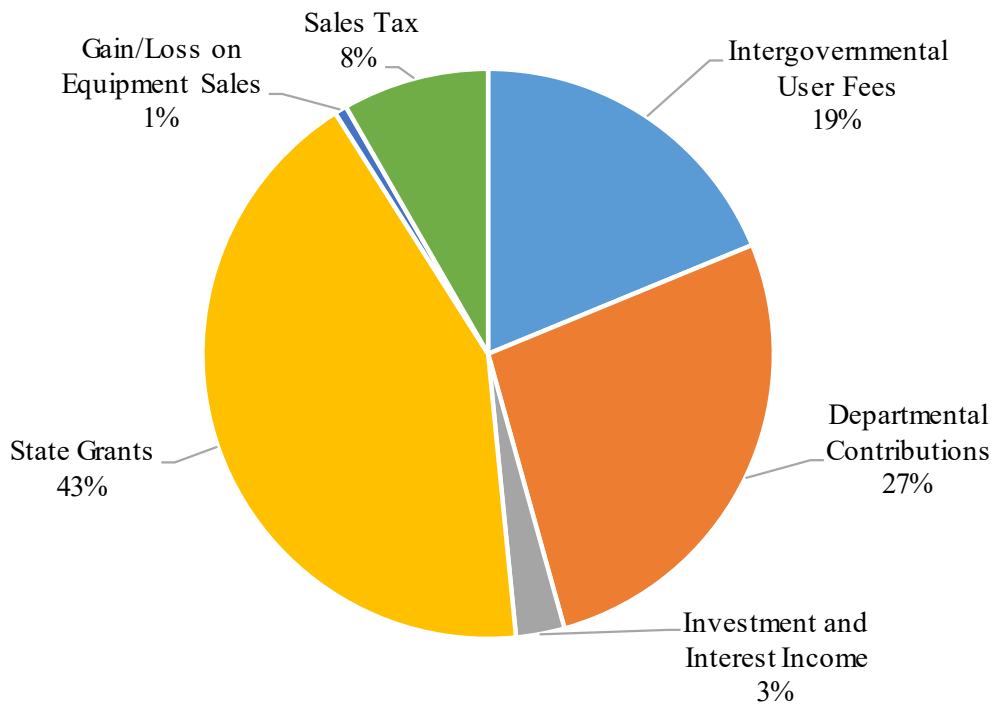
Fleet Maintenance is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

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.

FY24 REVISED BUDGET – FLEET MAINTENANCE **\$ 2,818,300**

FY24 REVISED BUDGET – FLEET AND EQUIPMENT RESERVE **\$ 16,344,900**

FUNDING SOURCES



FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND

COMPARATIVES

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Fleet Maintenance					
Personnel Services	\$ 829,500	875,600	875,600	843,100	926,000
Commodities and Services	1,622,200	1,631,000	1,636,100	1,601,500	1,892,300
Fleet and Equipment Reserve					
Commodities and Services	129,900	180,800	141,300	217,100	221,700
Capital Outlay	1,505,800	15,089,400	4,966,400	3,480,200	15,992,000
Interdepartmental Charges	97,900	112,300	112,300	112,300	131,200
Total Expenditures	4,185,300	17,889,100	7,731,700	6,254,200	19,163,200
FUNDING SOURCES					
Fleet Maintenance					
Intergovernmental User Fees	2,377,400	2,525,700	2,745,700	2,525,700	2,714,300
Fleet and Equipment Reserve					
Department Contributions	3,249,300	3,375,200	3,820,200	3,607,200	3,894,100
Investment and Interest Income/(Loss)	(352,600)	102,000	171,000	102,000	397,800
State Grants	116,200	5,975,600	356,500	-	6,157,800
Gain (Loss) on Equipment Sales	346,000	100,000	107,400	100,000	100,000
Support from:					
Sales Tax	-	-	-	-	1,200,000
Total Funding Sources	5,736,300	12,078,500	7,200,800	6,334,900	14,464,000
FUND BALANCE					
Fleet Maintenance					
Beginning of Period	316,700	242,400	242,400	476,400	476,400
Increase (Decrease) in Fund Balance	(74,300)	19,100	234,000	81,100	(104,000)
End of Period Fund Balance	\$ 242,400	261,500	476,400	557,500	372,400
Fleet and Equipment Reserve					
Beginning of Period	9,868,400	11,493,700	11,493,700	10,728,800	10,728,800
Increase (Decrease) in Fund Balance	1,625,300	(5,829,700)	(764,900)	(400)	(4,595,200)
End of Period Fund Balance	\$ 11,493,700	5,664,000	10,728,800	10,728,400	6,133,600
Combined End of Period Fund Balance					
	\$ 11,736,100	5,925,500	11,205,200	11,285,900	6,506,000
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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$373,700 (15.3%).

The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$82,900 (9.8%) primarily due to negotiated wage and merit increases.
- Commodities and services increased \$290,800 (18.2%) primarily due to the inflationary impacts on fuel.

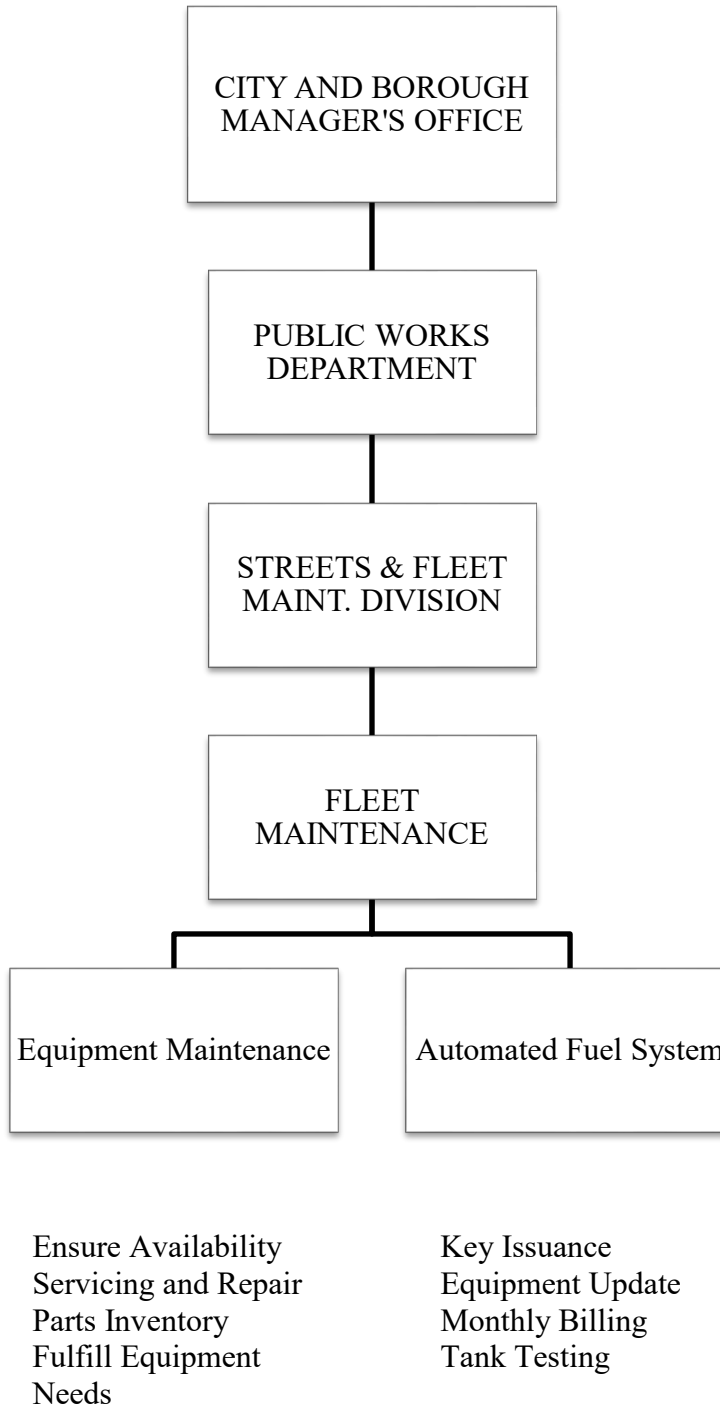
BUDGET HIGHLIGHT – FLEET AND EQUIPMENT RESERVE

The Fleet and Equipment Reserve Fund FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$12,535,300 (329%%) 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.

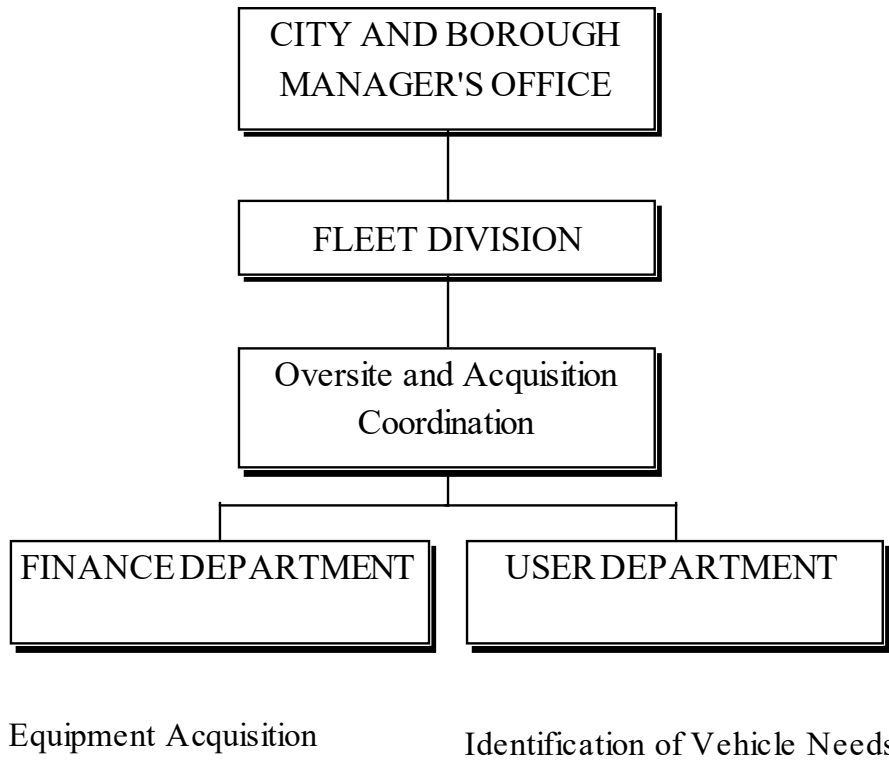
FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND

FUNCTIONAL ORGANIZATION CHART – FLEET MAINTENANCE



FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND

FUNCTIONAL ORGANIZATION CHART – FLEET AND EQUIPMENT RESERVE FUND



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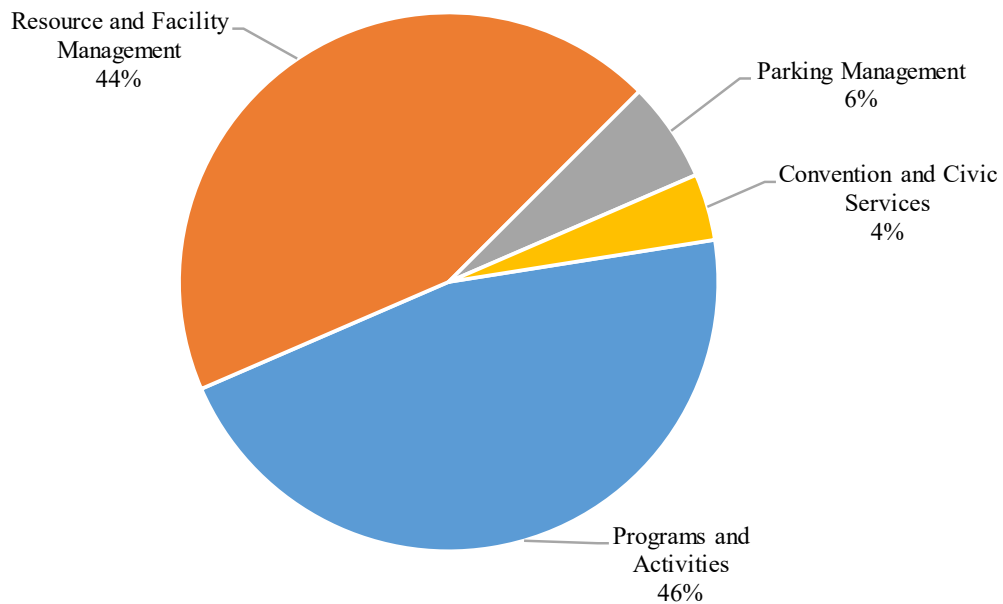
FACILITIES MAINTENANCE

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.

FY24 REVISED BUDGET \$ 3,400,200

CORE SERVICES OF THE PARKS AND RECREATION DEPARTMENT



See the Glossary for definitions of terms.

FACILITIES MAINTENANCE

COMPARATIVES

	FY22 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,275,500	1,413,500	1,427,100	1,359,700	1,488,300
Commodities and Services	962,500	1,110,700	1,130,300	1,098,400	1,188,300
Janitorial Services	484,000	577,800	577,800	594,900	623,600
Support to:					
Capital Projects	-	-	-	-	100,000
Total Expenditures	2,722,000	3,102,000	3,135,200	3,053,000	3,400,200
FUNDING SOURCES					
Intergovernmental User Fees	2,834,000	2,990,500	2,990,500	3,067,000	3,204,000
Support from:					
Marine Passenger Fees	12,600	12,600	12,600	12,600	12,600
Total Funding Sources	2,846,600	3,003,100	3,003,100	3,079,600	3,216,600
FUND BALANCE					
Beginning of Period	463,000	587,600	587,600	455,500	455,500
Increase (Decrease) in Fund Balance	124,600	(98,900)	(132,100)	26,600	(183,600)
End of Period Fund Balance	\$ 587,600	488,700	455,500	482,100	271,900
STAFFING	11.25	11.25	11.25	11.25	11.25

BUDGET HIGHLIGHT

The Facilities Maintenance FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$347,200 (11.4%).

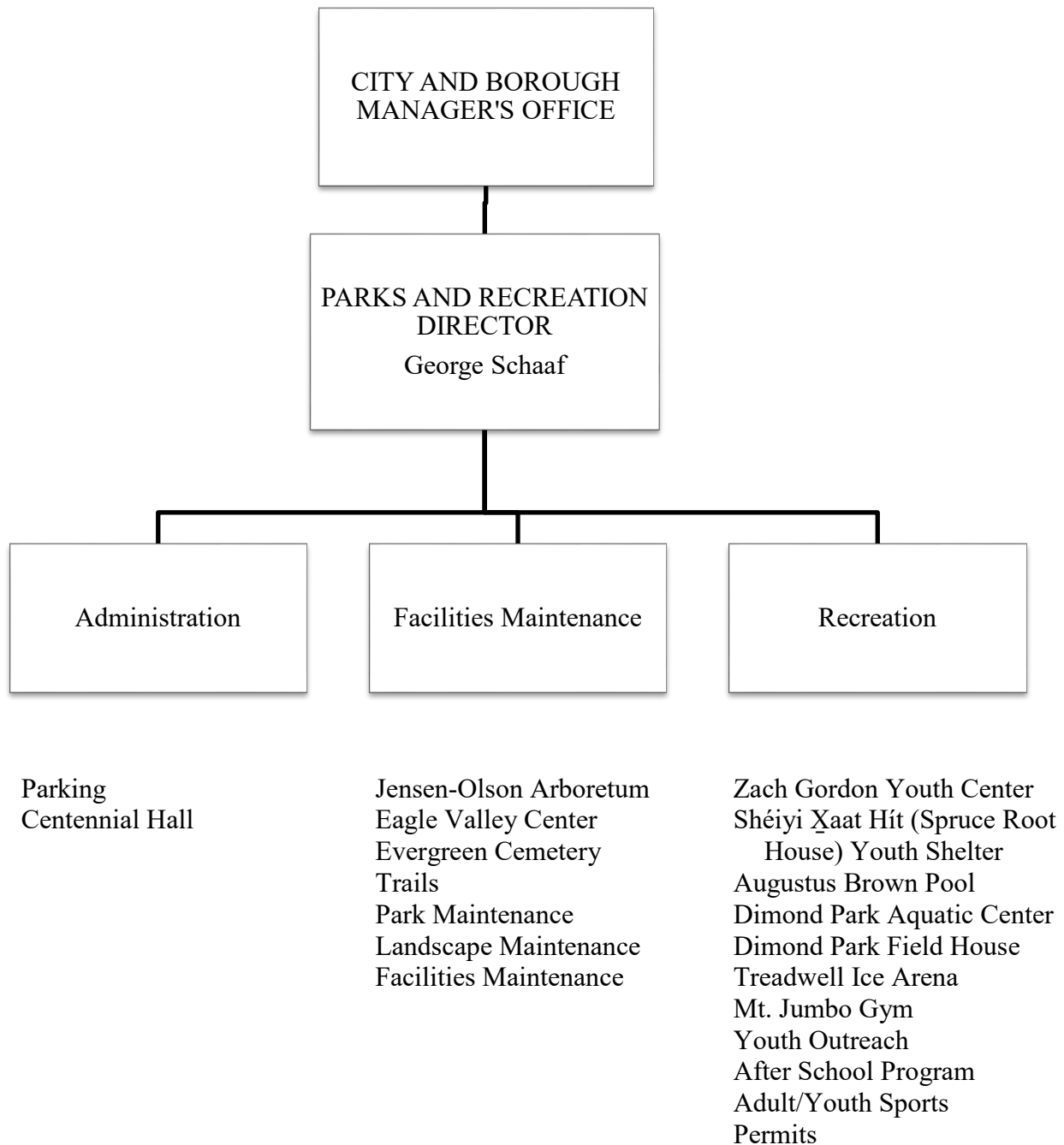
The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased \$128,600 (9.5%) due to negotiated wage and merit increases.
- Commodities and services increased \$89,900 (8.2%) primarily due to contractual services and inflationary impacts on materials.
- Support to capital projects increased \$100,000 for deferred building maintenance.

FACILITIES MAINTENANCE

FUNCTIONAL ORGANIZATION CHART



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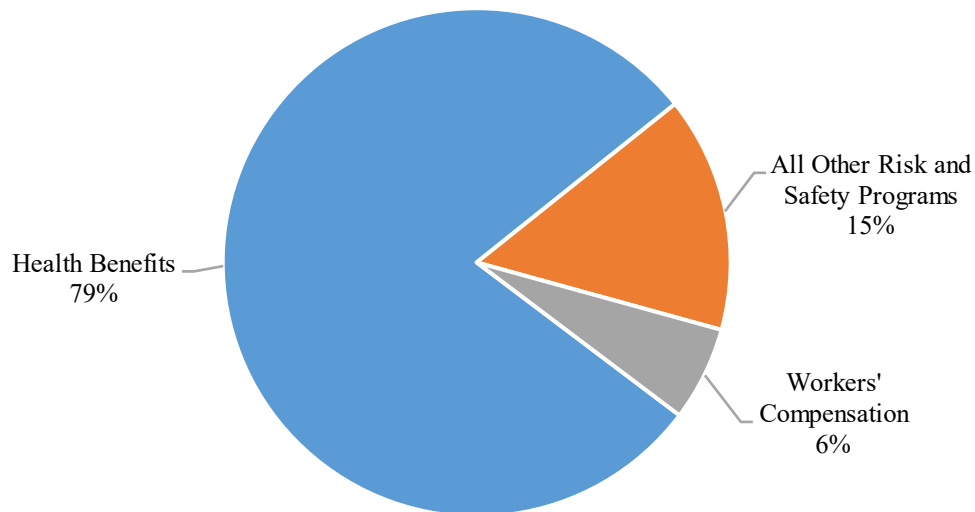
RISK MANAGEMENT

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.

FY24 REVISED BUDGET **\$ 36,164,400**

CORE SERVICES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 666,800	723,700	723,000	699,600	741,300
Commodities and Services	29,735,600	31,664,300	29,899,400	32,964,700	35,423,100
Total Expenditures	30,402,400	32,388,000	30,622,400	33,664,300	36,164,400
FUNDING SOURCES					
Intergovernmental User Fees	29,319,400	32,423,200	32,574,900	33,990,900	36,385,100
Total Funding Sources	29,319,400	32,423,200	32,574,900	33,990,900	36,385,100
FUND BALANCE					
Beginning of Period	7,340,300	6,257,300	6,257,300	8,209,800	8,209,800
Increase (Decrease) in Fund Balance	(1,083,000)	35,200	1,952,500	326,600	220,700
End of Period Fund Balance	\$ 6,257,300	6,292,500	8,209,800	8,536,400	8,430,500
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 FY24 Revised Budget shows an increase from the FY24 Approved Budget of \$2,500,100 (7.4%).

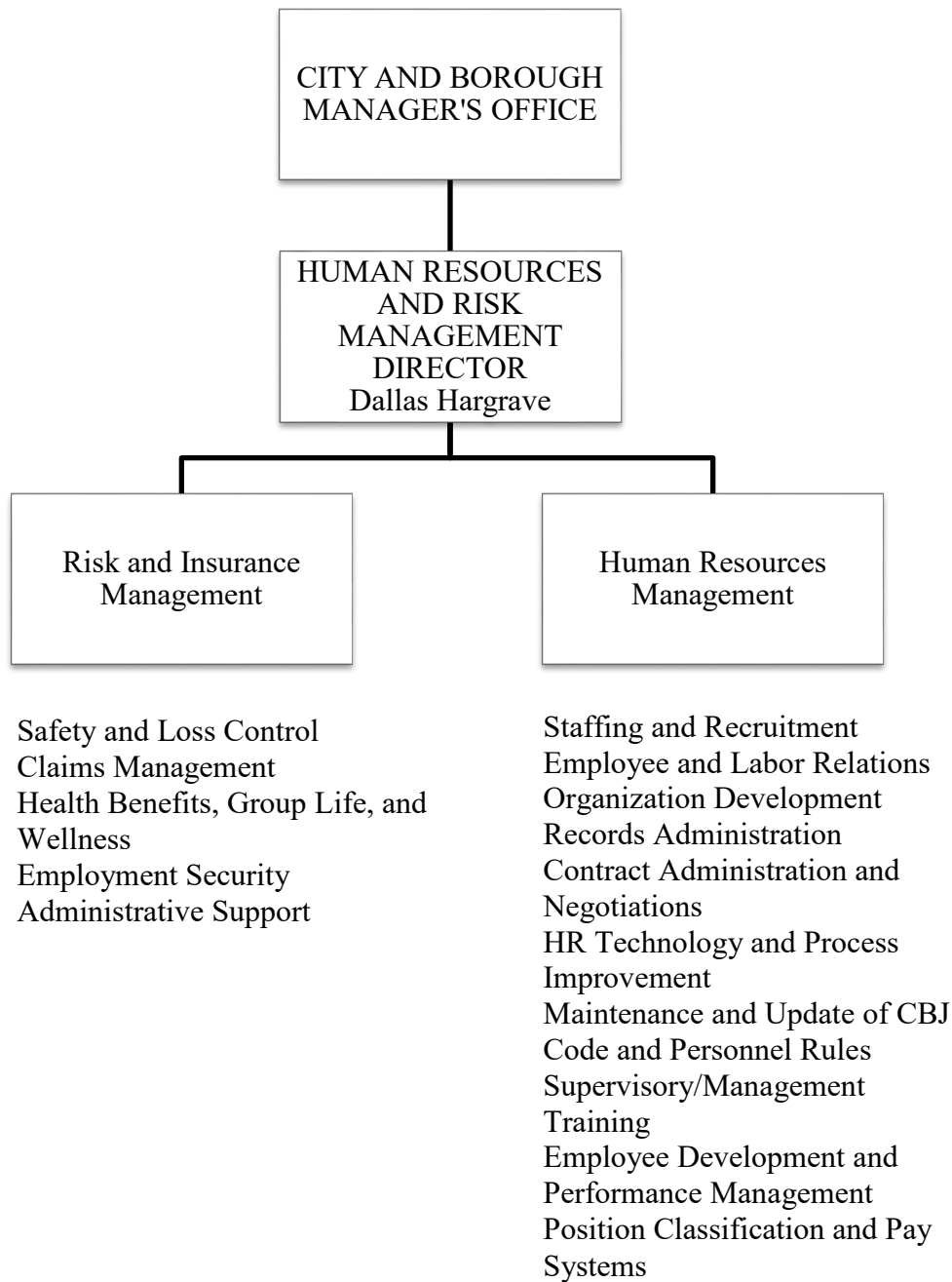
The significant budgetary changes include:

FY24 Revised Budget

- Commodities and services increased \$2,458,400 (7.5%) primarily due to increases in projected health claims expenses, increased premiums for property and special policies insurances, and implementation of a new Dependent Care Assistance Program.

RISK MANAGEMENT

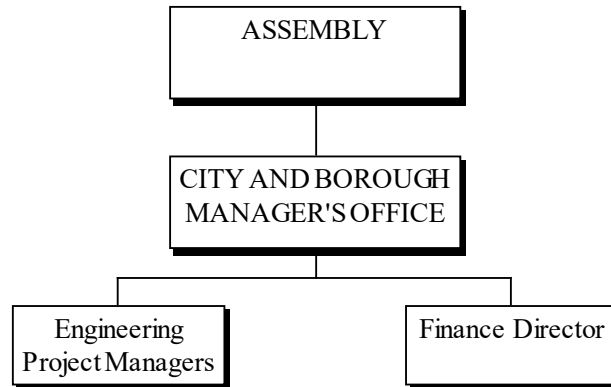
FUNCTIONAL ORGANIZATION CHART



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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 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 116,900	155,200	140,100	150,900	166,600
Commodities and Services	20,800	27,700	28,500	27,800	30,400
Capital Outlay	54,500	99,400	95,000	95,000	95,000
Debt Service:					
#91 N Douglas Sewer V	17,700	17,500	17,500	17,300	17,300
#95 N Douglas Sewer	31,000	30,500	30,600	30,100	30,200
#96 Auke Bay Sewer	1,400	1,400	1,400	1,400	1,400
#97 Eagles Edge Water	27,800	27,400	27,400	27,000	27,000
#98 W Valley Sewer I & II	51,400	50,800	50,800	50,200	50,200
#130 W Valley Sewer III	15,400	15,200	15,200	15,000	15,000
Support to:					
General Fund	13,200	10,500	9,300	9,200	7,600
Total Expenditures	350,100	435,600	415,800	423,900	440,700
FUNDING SOURCES					
Assessment Payments	35,000	34,900	35,100	34,900	35,100
Square Foot Add-On Fees	112,500	168,000	124,100	168,000	137,500
Penalties and Interest	22,700	20,300	20,400	20,000	18,400
Total Funding Sources	170,200	223,200	179,600	222,900	191,000
FUND BALANCE					
Beginning of Period	1,754,900	1,575,000	1,575,000	1,338,800	1,338,800
Increase (Decrease) in Fund Balance	(179,900)	(212,400)	(236,200)	(201,000)	(249,700)
End of Period Fund Balance	\$ 1,575,000	1,362,600	1,338,800	1,137,800	1,089,100

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

LOCAL IMPROVEMENT DISTRICT REVENUE

	FY23		FY24		FY24	
	Projected Actuals		Approved		Revised	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:						
#60 Tanner Terrace	\$ 2,200	200	2,600	200	2,200	100
#61 Hughes Way	2,400	200	2,500	200	2,400	100
#62 McGinnis Street Improvement	25,700	8,200	25,000	8,000	25,700	6,800
#91 N Douglas Sewer V	-	600	-	600	-	600
#95 N Douglas Sewer	-	400	-	400	-	400
#97 Eagles Edge Water	-	3,700	-	3,500	-	3,500
#98 W Valley Sewer I & II	-	5,000	-	5,000	-	5,000
#130 W Valley Sewer III	-	1,400	-	1,300	-	1,300
#201 Dunn Street Improvements	4,800	700	4,800	800	4,800	600
Totals	35,100	20,400	34,900	20,000	35,100	18,400
FEES:						
Square Foot Add-On Fees	124,100	-	168,000	-	137,500	-
Totals	124,100	-	168,000	-	137,500	-

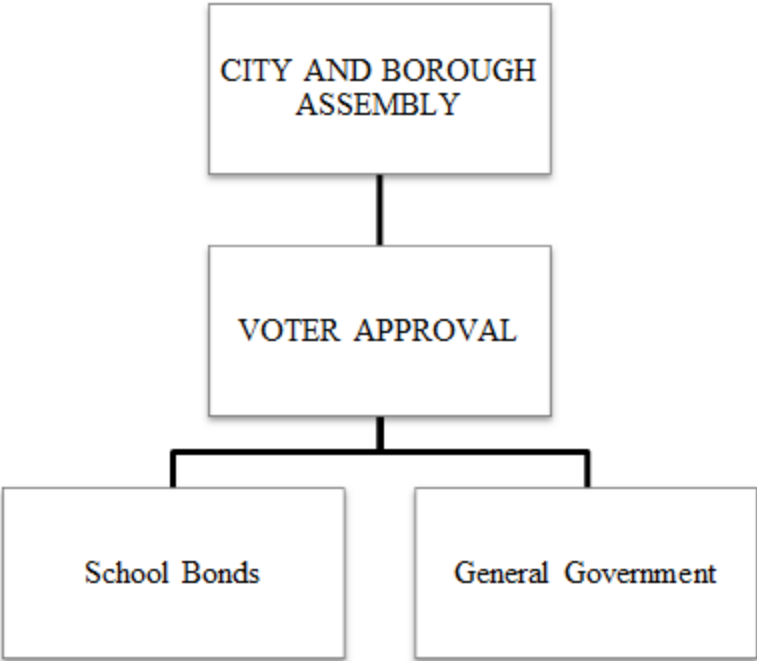
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DEBT SERVICE FUND
GENERAL OBLIGATION BONDS



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 FY24 (calendar year 2023) projected area wide assessment is \$6.5 billion. Therefore, bond indebtedness should not exceed \$325.0 million. As of June 30, 2022 the G.O. debt is \$60.5 million with an additional \$88.8 million in revenue bonds and loans. Of the G.O. amount at June 30, 2022, \$7.6 million qualified for reimbursement under the State's School Construction Bond Debt Reimbursement Program (see below).

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 school 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 only issued partial reimbursement or did not reimburse any amount for the School Construction Bond Debt Reimbursement Program in FY17, FY20, FY21 and FY22. However, in FY23 the State of Alaska reimbursed municipalities all previously unreimbursed school bond debt totaling \$16 million. 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 Actuals	FY23		FY24	
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
GO Debt Service Fund					
School Improvement Bonds	\$ 7,393,700	3,366,300	3,366,200	902,000	902,000
Building Bonds	14,610,100	7,499,000	7,499,100	7,371,500	10,617,700
Bond Issuance Costs	111,700	-	37,000	-	-
Maintenance Fees	800	2,200	33,800	1,400	-
Total GO Debt	22,116,300	10,867,500	10,936,100	8,274,900	11,519,700
Enterprise Funds					
Airport	2,266,100	2,721,100	2,361,400	2,719,600	2,434,100
Harbors	665,900	740,900	686,600	741,700	683,600
Wastewater	2,116,300	1,678,400	1,678,400	1,553,700	1,553,700
Water	204,600	124,400	355,400	122,700	330,900
Hospital	1,537,600	2,865,000	2,616,100	3,018,500	2,841,000
Total Enterprise Funds Debt	6,790,500	8,129,800	7,697,900	8,156,200	7,843,300
Total Debt Service Obligation	\$ 28,906,800	\$ 18,997,300	\$ 18,634,000	\$ 16,431,100	\$ 19,363,000

Changes in Outstanding General Obligation Debt Service

School bond debt will continue to decrease over the course of the next few years as debt comes due and no new debt is scheduled to be taken on. School debt payments decrease \$2.5 million (73.5%) in the FY24 Revised Budget from FY23 Amended Budget. The FY24 Revised Budget building debt payments increase \$3.1 million (41.3%) from the FY23 Amended 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

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
GO School Bonds					
'12 III ABay Sch (\$11.3M)	\$ 1,167,800	1,168,000	1,167,900	-	-
'12 III Adair/Ken Turf (\$1.19M)	123,000	123,000	123,000	-	-
'12 III ABay Sch Heating (\$700K)	72,400	72,300	72,400	-	-
'13 III ABay Sch (\$7.345M)	902,000	905,000	905,000	902,000	902,000
'16-III/IV 2006B Refund (\$17.575M)	4,029,000	-	-	-	-
'18 GO 2008A&B Refund (\$5.057M)	1,099,500	1,098,000	1,097,900	-	-
Total School Debt	7,393,700	3,366,300	3,366,200	902,000	902,000
GO Building Bonds					
'03 CIP (OTC) (\$1M)	11,600	21,000	21,100	-	-
'08C Pool (OTC) (\$662K)	34,500	38,500	38,500	267,000	266,900
'12 III Refund '03B (\$7.415M)	947,900	960,000	959,800	974,000	973,800
'13 I CIP (\$2.6M)	124,400	124,800	124,800	-	-
'14 II CIP (\$11.2M)	907,600	908,000	907,800	911,500	911,500
'14 I Seawalk CIP (\$6.055M)	404,600	405,400	405,600	406,000	406,100
'15 Port CIP (\$26.63M)	8,557,900	1,336,500	1,336,500	1,334,000	1,334,000
'16-III/IV CIP Go (\$2.635M)	333,100	331,500	331,400	333,000	332,800
'19 JIA GO-Ex (\$2.875M)	372,600	370,000	370,100	367,000	367,100
'19 JIA GO-AMT (\$2.25M)	290,000	290,300	290,300	290,000	290,000
2020-I Ref2010A GOPool(\$7.11M)	1,655,800	1,649,000	1,649,100	1,425,000	1,424,800
2021 GO CentHall (\$7.0M)	250,200	229,000	229,200	229,000	229,200
2021 GO Sch & CIP (\$15.0M)	536,200	491,000	491,100	491,000	491,100
2021 GO 2013I CIPRef(\$1.74M)	41,400	57,500	57,500	57,500	57,300
2021 GO 2015II DockRef (\$5.725M)	142,300	286,500	286,300	286,500	286,300
2023 GO Parks Bond (\$6.6M)	-	-	-	-	3,246,800
Total Building Debt	14,610,100	7,499,000	7,499,100	7,371,500	10,617,700
Bond Maintenance Fees	800	2,200	33,800	1,400	-
Bond Issuance Costs	111,700	-	37,000	-	-
Support to:					
Capital Projects	-	6,600,000	6,600,000	-	-
Total Areawide Debt	\$ 22,116,300	17,467,500	17,536,100	8,274,900	11,519,700

DEBT SERVICE FUND

COMPARATIVES, CONTINUED

		FY23		FY24	
	FY22 Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
FUNDING SOURCES					
Interest Income/(Loss)	(526,400)	-	526,400	-	30,000
Bond Proceeds	7,153,800	6,600,000	6,600,000	-	-
School Construction Reimb.	2,350,500	2,799,000	2,799,000	1,075,000	1,075,000
Property Tax	6,456,200	6,898,900	6,898,900	6,898,900	7,797,300
Support from:					
Airport	662,600	660,300	660,300	657,000	657,100
Port Development Fund	1,883,000	2,028,400	2,028,400	2,026,500	2,026,400
Hotel Tax	277,700	464,400	464,400	464,400	229,200
General Fund	824,800	-	-	-	-
Total Funding Sources	\$ 19,082,200	19,451,000	19,977,400	11,121,800	11,815,000
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	302,300	(2,731,800)	(2,731,800)	(290,500)	(290,500)
Increase (Decrease) in Fund Balance	(3,034,100)	1,983,500	2,441,300	2,846,900	295,300
End of Period Available Fund Balance	\$ (2,731,800)	(748,300)	(290,500)	2,556,400	4,800

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 Extension Fund
- Water Connection Extension 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.

- Fleet Maintenance and Equipment Reserve - This fund provides vehicle maintenance to CBJ departments. 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.
- 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 subdivision of the State of Alaska. May include one or more cities and towns.
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 that are not recorded as Capital Improvement Projects.

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	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.

Operating Transfers: Transfers used for the general operations of a function or department.

Residual Equity Transfers: There are three types.

- a. Transfers at the closeout of a discontinued fund or one-time contributions to establish a new fund.
- b. 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.
- c. Contributions to an internal service fund to establish or increase its working capital and repayment of such contributions.

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.

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.

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

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

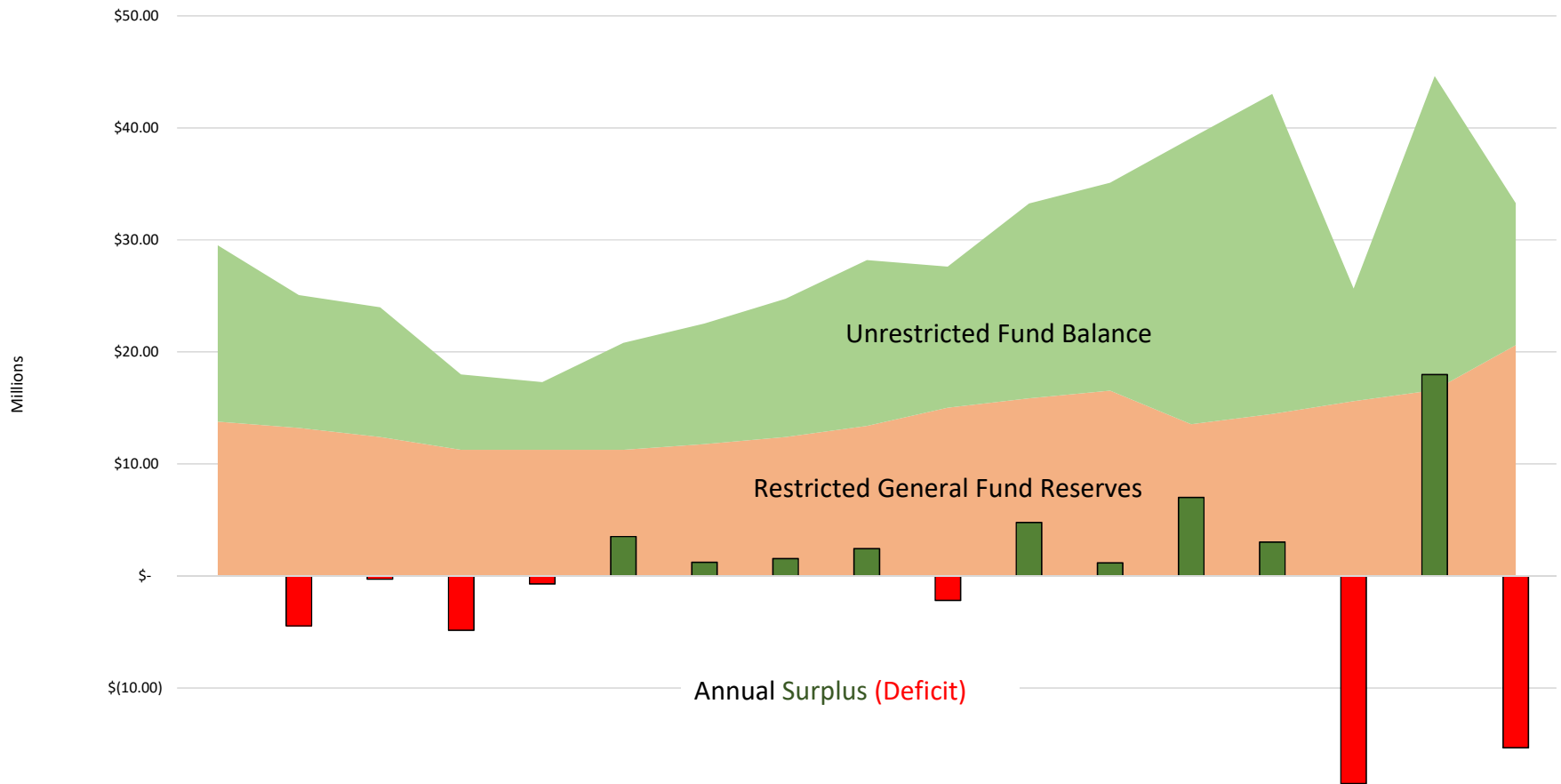
FY22-FY24 Budget Summary and Impact on Fund Balances
3/23/2023

		Revenues	Expenditures	Surplus (Deficit)	Unrestricted Fund Balance
62	FY2022				
102	Manager Proposed Budget	\$ 158,632,100	\$ (166,440,700)	\$ (7,808,600)	\$ 20,771,800
103					
123	Assembly Adopted Budget	\$ 162,239,300	\$ (167,608,800)	\$ (5,369,500)	\$ 23,210,900
124					
166	Final Year-End	\$ 182,016,259	\$ (200,553,759)	\$ (18,537,500)	\$ 10,042,900
167					
168	FY2023				
193	Manager Proposed Budget	\$ 166,599,600	\$ (170,042,200)	\$ (3,442,600)	\$ 6,600,300
194					
195	Fire - Expanded MIH Program (partially grant funded)	\$ 43,500	\$ (540,700)		
196	Increase Sales Tax Support to CIPs (Amendments)		\$ (375,000)		
197	Increase to JCF Social Service Block Grant		\$ (264,600)		
198	School District Outside the Cap		\$ (157,700)		
199	Alaska Heat Smart Operations Grant		\$ (142,000)		
200	AEYC - Parents as Teachers (conditioned)		\$ (141,000)		
201	Clerk's Office Increments (1.5 FTE) - Technical Adj.		\$ (116,700)		
202	Shéiyi Xaat Hit Youth Development Leader FTEs		\$ (102,200)		
203	AEYC - Operations		\$ (102,000)		
204	Increased GF Support to Eaglecrest		\$ (55,000)		
205	Warming Shelter Contract Increase		\$ (30,000)		
206	Juneau Festival Committee Increase		\$ (6,200)		
207	Juneau Human Right Commission - Community Engagement		\$ (5,000)		
208	Total Assembly Adopted Changes	\$ 43,500	\$ (2,038,100)	\$ (1,994,600)	
209					
210	Reduction of Mill Rate to 10.56 Mills	\$ (575,800)			
211	Revenue Forecast Changes	\$ (575,800)	\$ -	\$ (575,800)	
212					
213	Assembly Adopted Budget	\$ 166,067,300	\$ (172,080,300)	\$ (6,013,000)	\$ 4,029,900
214					
215	Wage and Health Benefit Costs		\$ (3,093,600)		
216	JSD Additional FY23 Funding Request (<i>pending</i>)		\$ (2,340,737)		<i>not included in budget book</i>
217	Capital Civic Center		\$ (2,500,000)		
218	River Road Junk Vehicle Cleanup		\$ (250,000)		
219	Telephone Hill Redevelopment		\$ (100,000)		
220	Removing Sales Tax on Food Juneau Voter Survey		\$ (40,000)		
221	Medical Respite (offset by portion covered by HEC Grant)		\$ (15,319)		
222	Supplemental Appropriations	\$ -	\$ (8,339,656)		
223					
224	State Reimbursement of Previously Unreimbursed School Bond Debt	\$ 16,035,000			
225	ARPA Funds Received in FY23	\$ 3,869,519			
226	Sales Tax Revenue Above/(Below) Forecast	\$ 6,900,000			
227	FY20 and FY21 SEMT Payments (amount over budget)	\$ 1,345,127			
228	Local Assistance and Tribal Consistency Fund (LATCF) FY23 Allocation	\$ 1,321,493			
229	Transit CRRSAA Grant Award	\$ 1,026,200			
230	Community Assistance Program Award Above Estimates	\$ 770,821			
231	Federal PILT Revenue Above Estimates	\$ 150,400			
232	Property Tax Certified Roll True-Up	\$ (88,178)			
233	Anticipated Lapse		\$ 1,000,000		
234	Anticipated Variances	\$ 31,330,382	\$ 1,000,000		
235					
236	Final Year-End (projected)	\$ 197,397,682	\$ (179,419,956)	\$ 17,977,727	\$ 28,020,627

FY22-FY24 Budget Summary and Impact on Fund Balances
3/23/2023

		<u>Revenues</u>	<u>Expenditures</u>	<u>Surplus (Deficit)</u>	<u>Unrestricted Fund Balance</u>
238	FY2024				
239	Prior Year Adopted Budget	\$ 166,067,300	\$ (172,080,300)		
240	FY23 (post adoption) Wage and Health Benefit Costs		\$ (3,093,600)		
241	FY24 Wage and Health Benefit Costs		\$ (1,560,346)		
242	Merit Increases and Other Personnel Actions (and associated benefits)		\$ (1,006,254)		
243	Increase to 1% Voter-Approved Projects		\$ (900,000)		
244	Increase to General Sales Tax Projects		\$ (425,000)		
245	FY23 One-Time Expenditures/Revenue		\$ 390,000		
246	Sales Tax Growth over FY23 Adopted Budget	\$ 9,700,000			
247	Property Tax Growth over FY23 Adopted Budget	\$ 5,028,255		@ 10.28 mills	
248	Investment Income over FY23 Adopted Budget	\$ 1,607,400			
249	Tobacco Tax - MIH	\$ 663,700			
250	Departmental Revenue Growth	\$ 532,200			
251	Liquor Tax Growth over FY23 Adopted Budget	\$ 230,000			
252	Marijuana Tax Growth over FY23 Adopted Budget	\$ 80,000			
253	Adjusted Base	\$ 183,908,855	\$ (178,675,500)	\$ 5,233,355	
254					
255	JSD Additional Up-to-the-Cap Instructional Funding		\$ (2,284,600)		
256	Professional Services Inflation		\$ (562,000)		
257	Fleet Replacement		\$ (527,900)		
258	IT: O365, MFA, Cyber Security, Adobe Licensing		\$ (513,500)		
259	Dependent Care Assistance		\$ (379,800)		
260	General Supplies Inflation (Fuel, Chemicals, etc.)		\$ (324,000)		
261	457 Deferred Compensation Employer Match		\$ (315,900)		
262	Public Defenders Increase		\$ (230,000)		
263	Utilities (Electricity, Heating Oil)		\$ (203,100)		
264	Travel and Training		\$ (188,900)		
265	Facilities Maintenance		\$ (154,800)		
266	IT Business Analyst (1.0 FTE)		\$ (133,500)		
267	Commercial Appraiser (1.0 FTE)		\$ (119,000)		
268	Insurance		\$ (108,200)		
269	Warming Shelter Increase		\$ (100,000)		
270	Other Commodities and Services Inflation		\$ (114,693)		
271	Lease, Parking Increases		\$ (86,400)		
272	ZGYC Recreation Coordinator (1.0 FTE) (offset by registration fee revenue)	\$ 8,000	\$ (75,200)		
273	Assembly Grant: AEYC Operations		\$ (75,000)		
274	HR Consultant (0.5 FTE)		\$ (69,500)		
275	HR Technician (0.5 FTE)		\$ (64,000)		
276	Aquatic Instructor (0.6 FTE)		\$ (24,000)		
277	Treadwell Recreation Coordinator (0.16 FTE)		\$ (15,000)		
278	Full Cost/Engineering Indirect Allocation Increase		\$ 418,200		
279	Adjusted Base + Recurring Revenues/Expenditures Changes	\$ 183,916,855	\$ (184,926,293)	\$ (1,009,438)	
280					
281	<u>Non-Recurring Revenues/Expenditures</u>				
282	LATCF FY24 Allocation	\$ 1,321,493			
283	SEMT (prior-year catchup)	\$ 400,000			
284	New City Hall		\$ (10,000,000)		
285	Contribution to Restricted Budget Reserve		\$ (4,000,000)		
286	JPD Radio System Upgrade		\$ (2,000,000)		
287	New City Hall Advocacy		\$ (50,000)		
288	Manager Proposed Budget	\$ 185,638,348	\$ (200,976,293)	\$ (15,337,945)	\$ 12,682,682

General Government Fund Balance History and Projections
Includes Sales Tax Fund



CBJ Restricted Budget Reserve

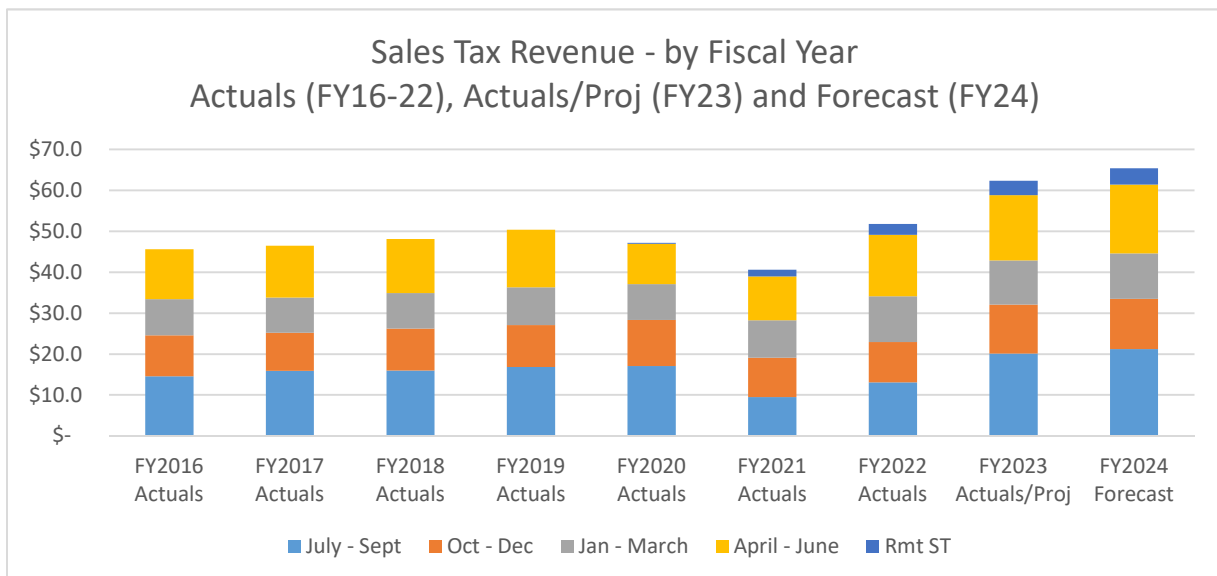
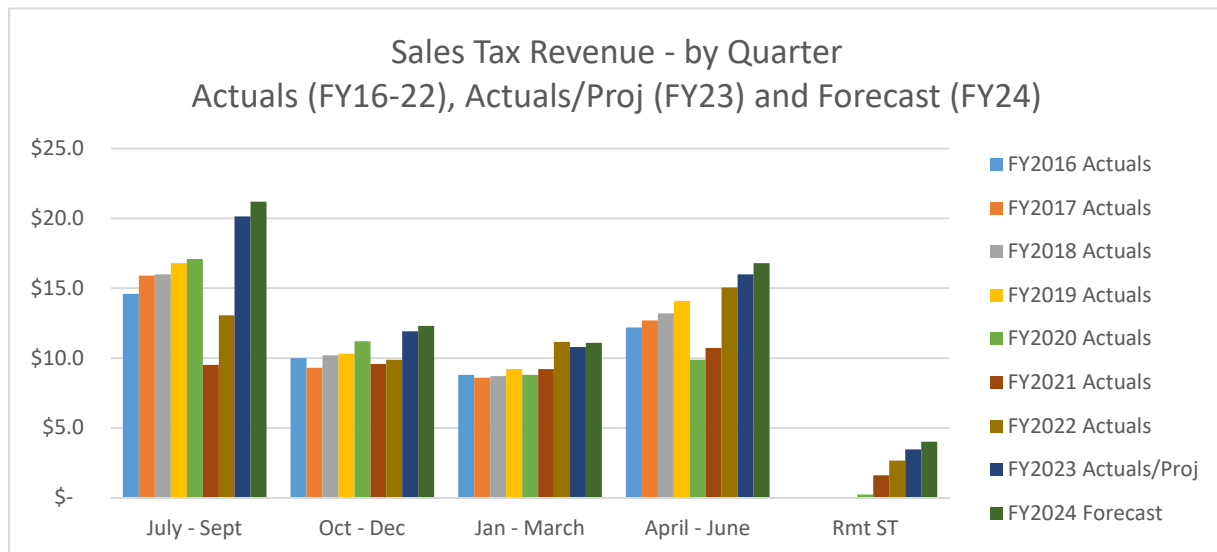
Resolution 2629, Section 1

It is the intent of the Assembly that the amount of the CBJ budget reserve be adjusted on an annual basis based on general governmental revenues from the most recently audited annual financial statements, using the Government Finance Officers Association's recommended reserve target of not less than two months (16.7%) of annual operating revenues.

	Revenues Audited (15-22) Projected (23-24)	RBR Target Balance by Resolution (16.7%)	Contribution	COVID Loan Appropriation from RBR	RBR Ending Balance	RBR Excess/(Shortfall) from Target
FY15					\$ 12,410,000	
FY16	\$ 105,078,435	\$ 17,548,000	\$ 1,000,000		\$ 13,410,000	\$ (4,138,000)
FY17	\$ 104,585,745	\$ 17,466,000	\$ 1,400,000		\$ 14,810,000	\$ (2,656,000)
FY18	\$ 109,007,254	\$ 18,204,000	\$ 1,050,000		\$ 15,860,000	\$ (2,344,000)
FY19	\$ 114,007,769	\$ 19,039,000	\$ 400,000		\$ 16,260,000	\$ (2,779,000)
FY20	\$ 115,324,800	\$ 19,259,000	\$ -	\$ (3,000,000)	\$ 13,260,000	\$ (5,999,000)
FY21	\$ 106,249,712	\$ 17,744,000	\$ -	\$ 1,200,000	\$ 14,460,000	\$ (3,284,000)
FY22	\$ 116,490,821	\$ 19,454,000	\$ -	\$ 1,200,000	\$ 15,660,000	\$ (3,794,000)
FY23	\$ 138,664,800	\$ 23,157,000	\$ -	\$ 325,000	\$ 15,985,000	\$ (7,172,000)
FY24	\$ 144,921,400	\$ 24,202,000	\$ 4,000,000	\$ 275,000	\$ 20,260,000	\$ (3,942,000)

Sales Tax Actuals and Forecast
Updated 3/23/2023

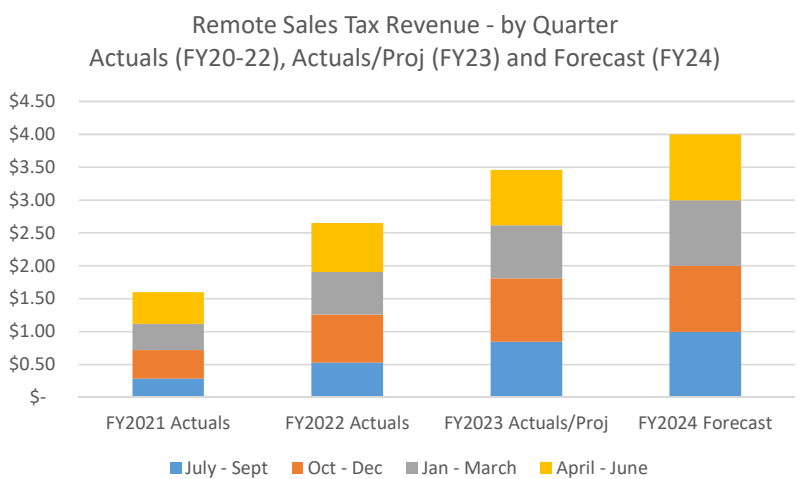
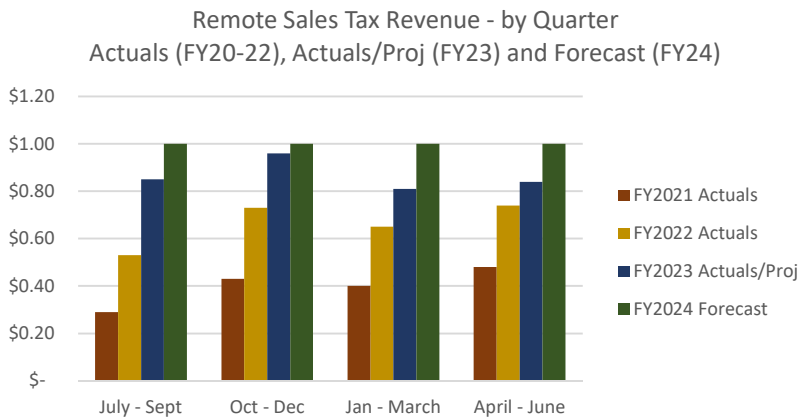
Sales Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Annual Rmt ST	Total
FY2016 Actuals	\$ 14.6	\$ 10.0	\$ 8.8	\$ 12.2	\$ -	\$ 45.6
FY2017 Actuals	\$ 15.9	\$ 9.3	\$ 8.6	\$ 12.7	\$ -	\$ 46.5
FY2018 Actuals	\$ 16.0	\$ 10.2	\$ 8.7	\$ 13.2	\$ -	\$ 48.1
FY2019 Actuals	\$ 16.8	\$ 10.3	\$ 9.2	\$ 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 Actuals	\$ 13.1	\$ 9.9	\$ 11.2	\$ 15.1	\$ 2.7	\$ 51.8
FY2023 Budget	\$ 17.9	\$ 11.2	\$ 9.4	\$ 14.3	\$ 2.9	\$ 55.7
FY2023 Actuals/Proj	\$ 20.2	\$ 11.9	\$ 10.8	\$ 16.0	\$ 3.5	\$ 62.3
Over/(Under) Budget	\$ 2.25	\$ 0.72	\$ 1.40	\$ 1.70	\$ 0.6	\$ 6.6
FY2024 Budget	\$ 18.4	\$ 11.5	\$ 9.7	\$ 14.7	\$ 3.1	\$ 57.4
FY2024 Forecast	\$ 21.2	\$ 12.3	\$ 11.1	\$ 16.8	\$ 4.0	\$ 65.4
Over/(Under) Budget	\$ 2.80	\$ 0.80	\$ 1.40	\$ 2.10	\$ 0.9	\$ 8.0



Remote Sales Tax Actuals, Projected, and Forecast - *Net of Fees*
Updated 3/23/2023

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 Actuals	\$ 0.53	\$ 0.73	\$ 0.65	\$ 0.74	\$ 2.65
FY2023 Budget	\$ 0.70	\$ 0.80	\$ 0.70	\$ 0.70	\$ 2.90
FY2023 Actuals/Proj	\$ 0.85	\$ 0.96	\$ 0.81	\$ 0.84	\$ 3.46
Over/(Under) Budget	\$ 0.15	\$ 0.16	\$ 0.11	\$ 0.14	\$ 0.56
FY2024 Budget	\$ 0.75	\$ 0.85	\$ 0.75	\$ 0.75	\$ 3.10
FY2024 Forecast	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 4.00
Over/(Under) Budget	\$ 0.25	\$ 0.15	\$ 0.25	\$ 0.25	\$ 0.90

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

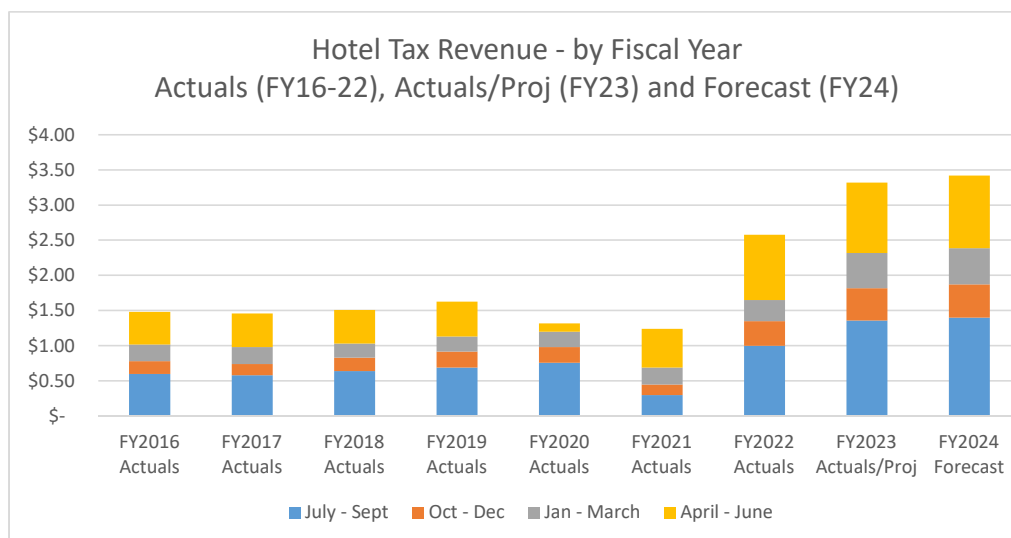
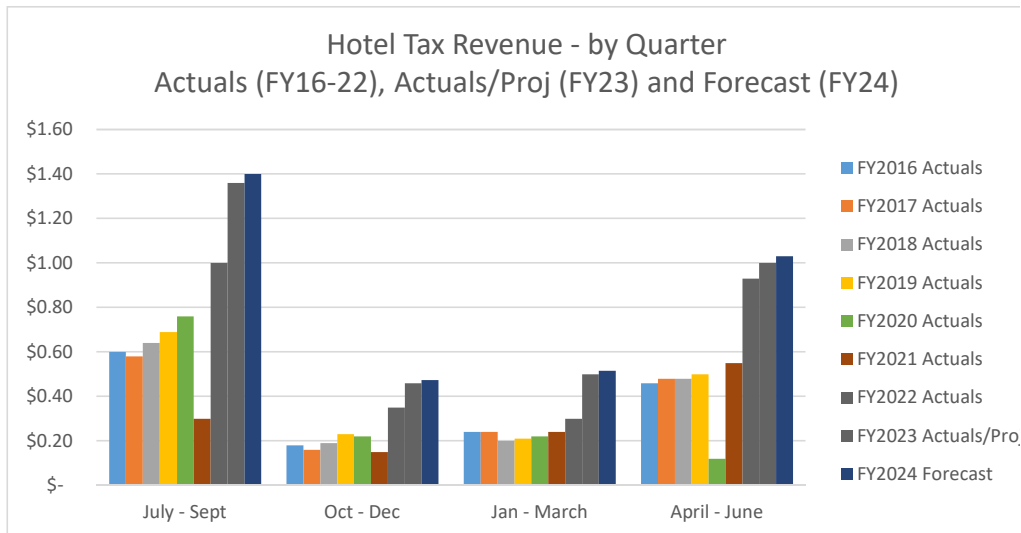


FY22 Q1	Jul	\$	163,701
	Aug	\$	184,066
	Sept	\$	186,254
FY22 Q2	Oct	\$	214,855
	Nov	\$	254,519
	Dec	\$	258,503
FY22 Q3	Jan	\$	216,953
	Feb	\$	200,551
	Mar	\$	232,296
FY22 Q4	Apr	\$	242,968
	May	\$	216,140
	June	\$	279,732
Total FY2022		\$	2,650,538
FY23 Q1	Jul	\$	250,285
	Aug	\$	270,278
	Sept	\$	326,843
FY23 Q2	Oct	\$	310,089
	Nov	\$	305,813
	Dec	\$	339,708
FY23 Q3	Jan	\$	268,801
	Feb	\$	271,000
	Mar	\$	274,000
FY23 Q4	Apr	\$	277,000
	May	\$	280,000
	June	\$	283,000
Total FY2023 Proj		\$	3,456,817

Hotel Tax Actuals and Forecast
Updated 3/23/2023

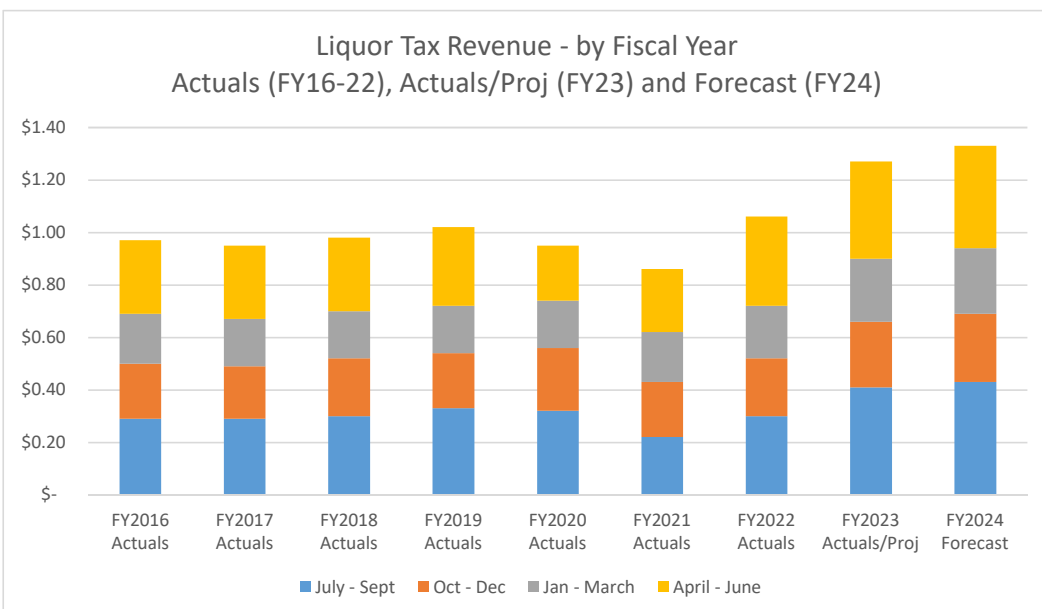
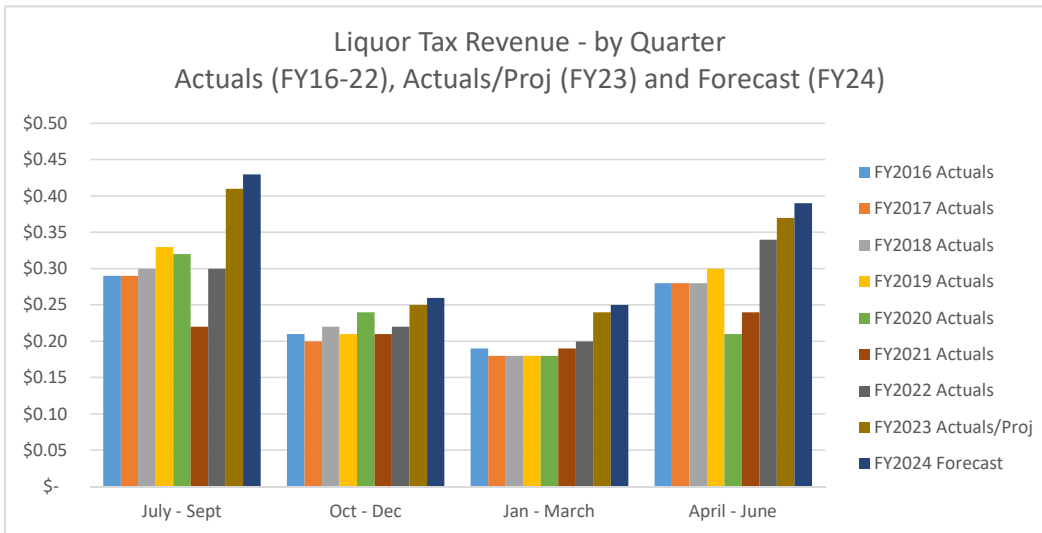
Hotel Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Total
FY2016 Actuals	\$ 0.60	\$ 0.18	\$ 0.24	\$ 0.46	\$ 1.48
FY2017 Actuals	\$ 0.58	\$ 0.16	\$ 0.24	\$ 0.48	\$ 1.46
FY2018 Actuals	\$ 0.64	\$ 0.19	\$ 0.20	\$ 0.48	\$ 1.51
FY2019 Actuals	\$ 0.69	\$ 0.23	\$ 0.21	\$ 0.50	\$ 1.63
FY2020 Actuals	\$ 0.76	\$ 0.22	\$ 0.22	\$ 0.12	\$ 1.32
FY2021 Actuals	\$ 0.30	\$ 0.15	\$ 0.24	\$ 0.55	\$ 1.24
FY2022 Actuals	\$ 1.00	\$ 0.35	\$ 0.30	\$ 0.93	\$ 2.58
FY2023 Budget	\$ 0.86	\$ 0.26	\$ 0.31	\$ 0.66	\$ 2.09
FY2023 Actuals/Proj	\$ 1.36	\$ 0.46	\$ 0.50	\$ 1.00	\$ 3.32
Over/(Under) Budget	\$ 0.50	\$ 0.20	\$ 0.19	\$ 0.34	\$ 1.23
FY2024 Budget	\$ 0.86	\$ 0.26	\$ 0.31	\$ 0.66	\$ 2.09
FY2024 Forecast	\$ 1.40	\$ 0.47	\$ 0.52	\$ 1.03	\$ 3.42
Over/(Under) Budget	\$ 0.54	\$ 0.21	\$ 0.21	\$ 0.37	\$ 1.33

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



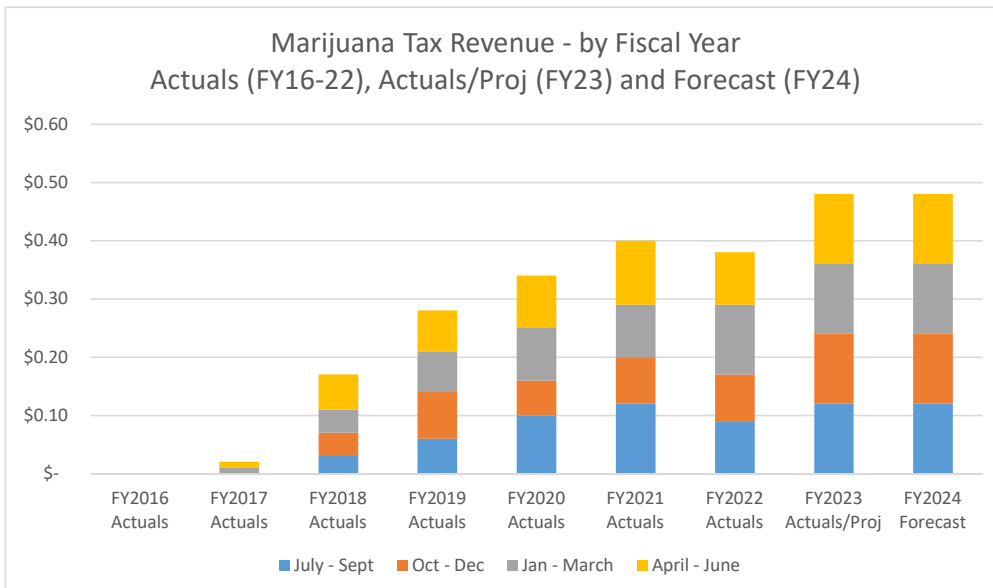
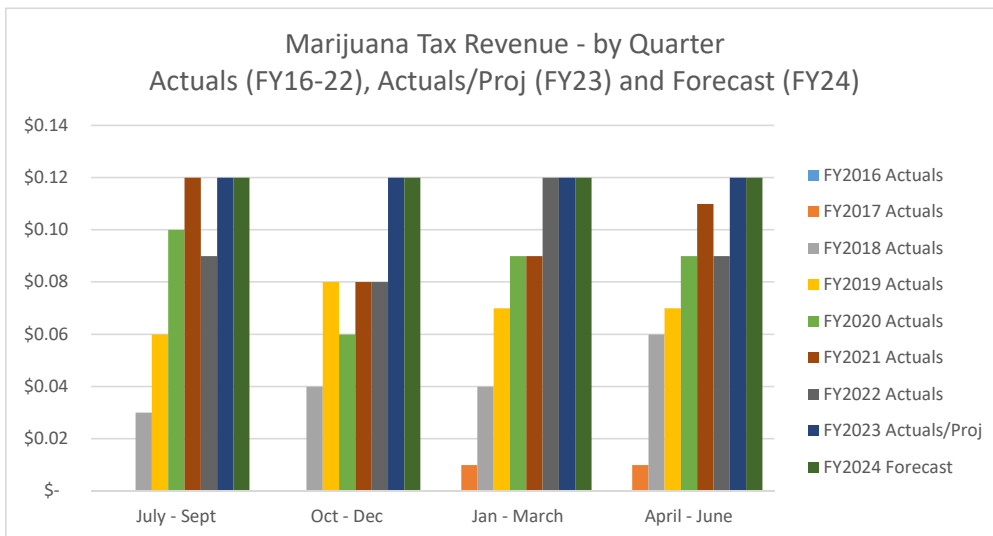
Liquor Tax Actuals and Forecast
Updated 3/23/2023

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 Actuals	\$ 0.30	\$ 0.22	\$ 0.20	\$ 0.34	\$ 1.06
FY2023 Budget	\$ 0.33	\$ 0.25	\$ 0.20	\$ 0.32	\$ 1.10
FY2023 Actuals/Proj	\$ 0.41	\$ 0.25	\$ 0.24	\$ 0.37	\$ 1.27
Over/(Under) Budget	\$ 0.08	\$ -	\$ 0.04	\$ 0.05	\$ 0.17
FY2024 Budget	\$ 0.33	\$ 0.25	\$ 0.20	\$ 0.32	\$ 1.10
FY2024 Forecast	\$ 0.43	\$ 0.26	\$ 0.25	\$ 0.39	\$ 1.33
Over/(Under) Budget	\$ 0.10	\$ 0.01	\$ 0.05	\$ 0.07	\$ 0.23



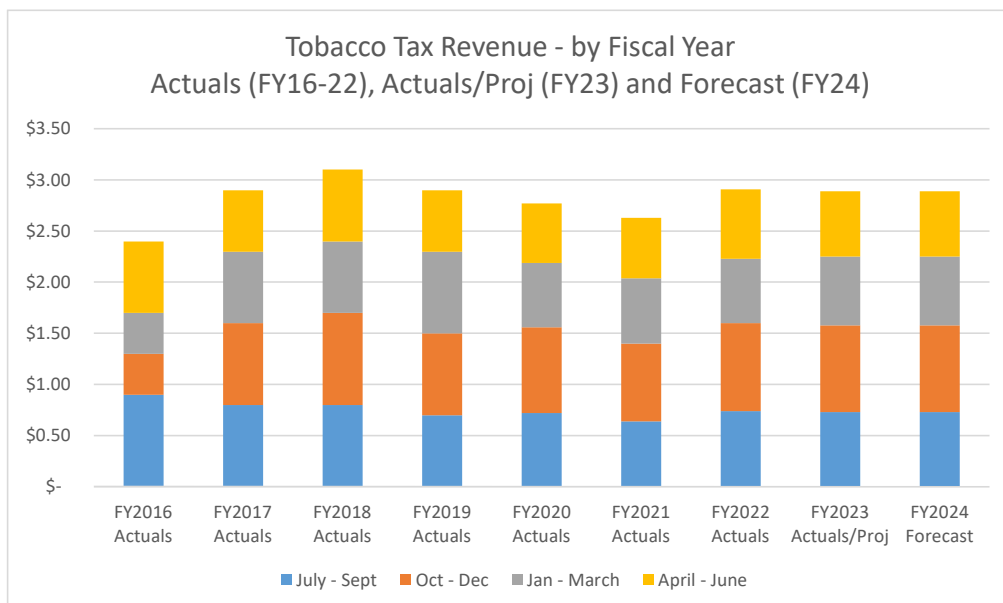
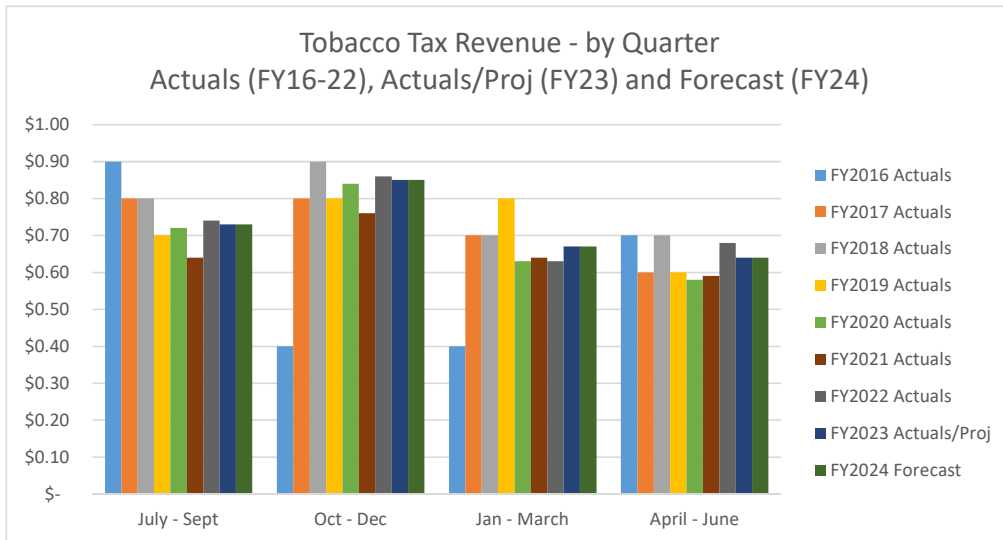
Marijuana Tax Actuals and Forecast
Updated 3/23/2023

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 Actuals	\$ 0.09	\$ 0.08	\$ 0.12	\$ 0.09	\$ 0.38
FY2023 Budget	\$ 0.11	\$ 0.08	\$ 0.10	\$ 0.11	\$ 0.40
FY2023 Actuals/Proj	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.48
Over/(Under) Budget	\$ 0.01	\$ 0.04	\$ 0.02	\$ 0.01	\$ 0.08
FY2024 Budget	\$ 0.12	\$ 0.08	\$ 0.10	\$ 0.11	\$ 0.41
FY2024 Forecast	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.48
Over/(Under) Budget	\$ 0.00	\$ 0.04	\$ 0.02	\$ 0.01	\$ 0.07



Tobacco Tax Actuals and Forecast
Updated 3/23/2023

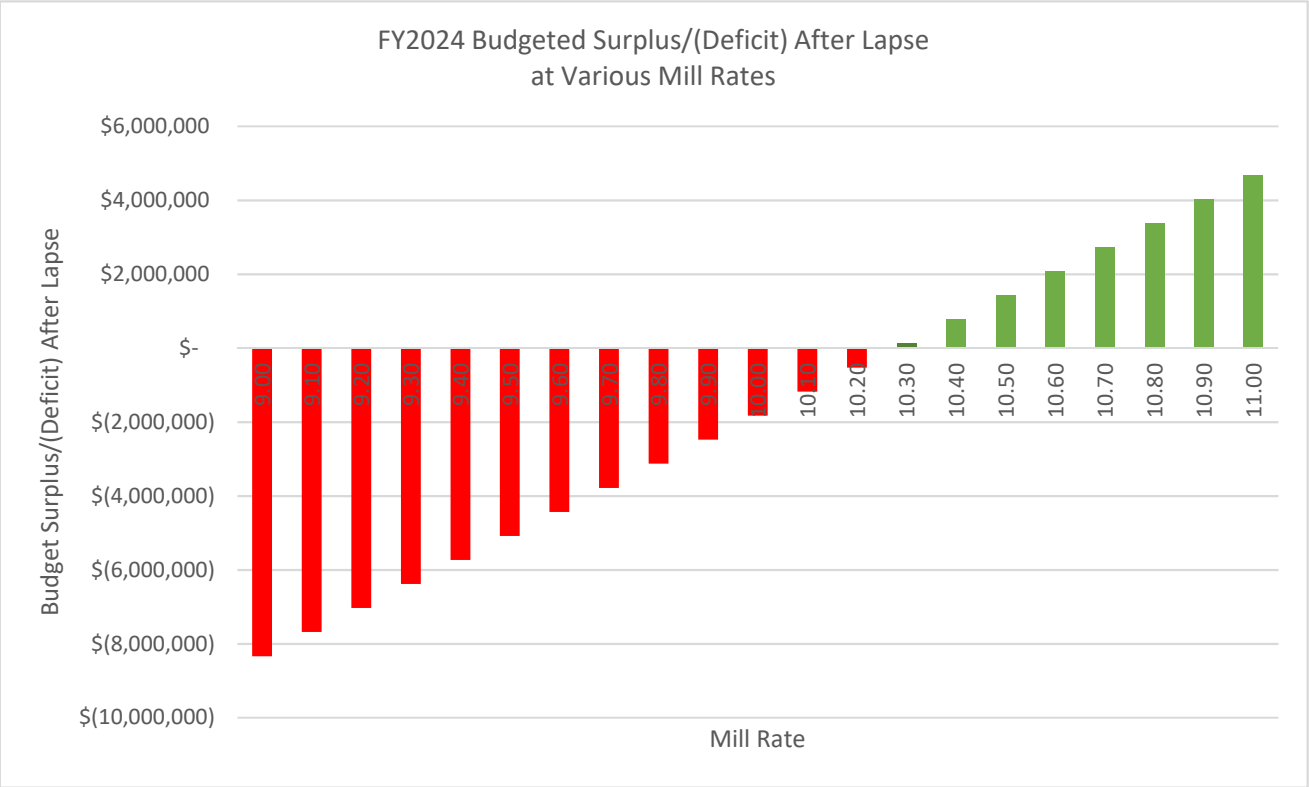
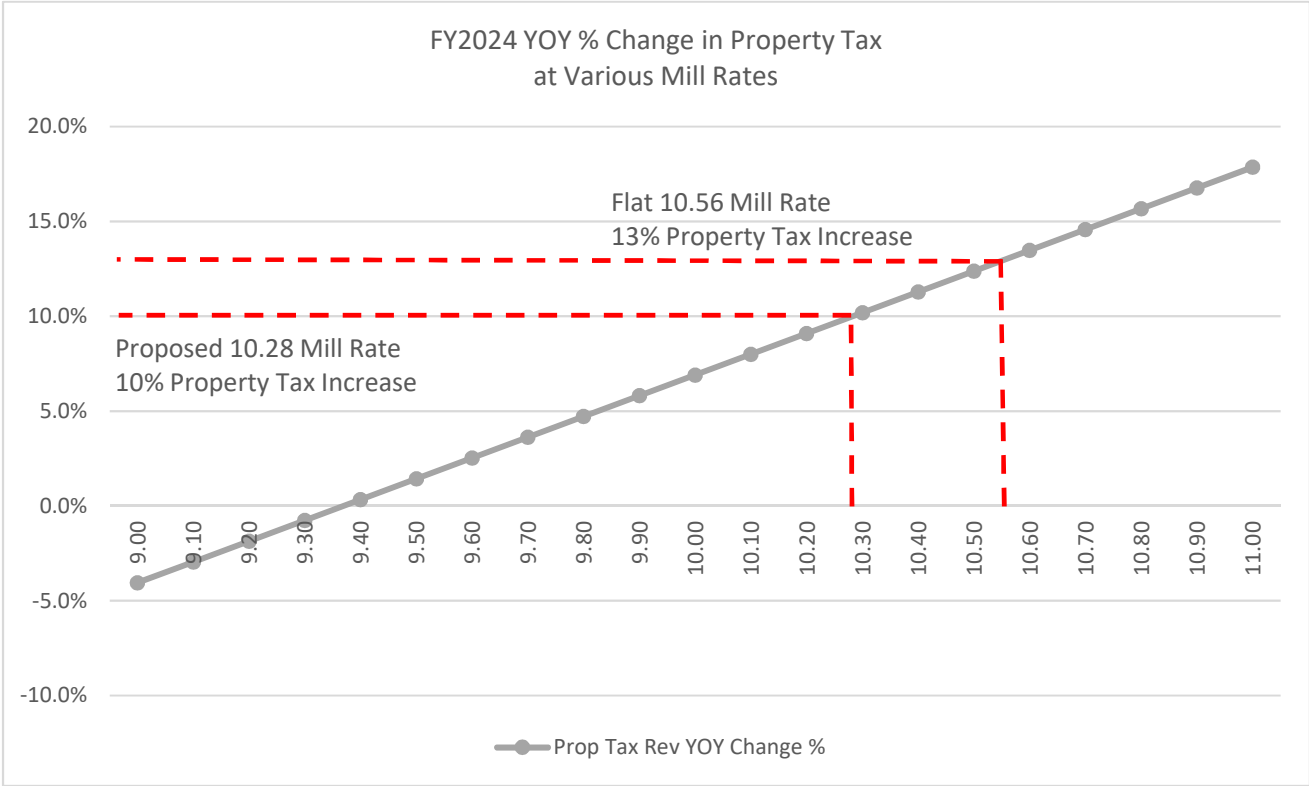
Tobacco Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Total
FY2016 Actuals	\$ 0.90	\$ 0.40	\$ 0.40	\$ 0.70	\$ 2.40
FY2017 Actuals	\$ 0.80	\$ 0.80	\$ 0.70	\$ 0.60	\$ 2.90
FY2018 Actuals	\$ 0.80	\$ 0.90	\$ 0.70	\$ 0.70	\$ 3.10
FY2019 Actuals	\$ 0.70	\$ 0.80	\$ 0.80	\$ 0.60	\$ 2.90
FY2020 Actuals	\$ 0.72	\$ 0.84	\$ 0.63	\$ 0.58	\$ 2.77
FY2021 Actuals	\$ 0.64	\$ 0.76	\$ 0.64	\$ 0.59	\$ 2.63
FY2022 Actuals	\$ 0.74	\$ 0.86	\$ 0.63	\$ 0.68	\$ 2.91
FY2023 Budget	\$ 0.68	\$ 0.82	\$ 0.64	\$ 0.60	\$ 2.74
FY2023 Actuals/Proj	\$ 0.73	\$ 0.85	\$ 0.67	\$ 0.64	\$ 2.89
Over/(Under) Budget	\$ 0.05	\$ 0.03	\$ 0.03	\$ 0.04	\$ 0.15
FY2024 Budget	\$ 0.70	\$ 0.84	\$ 0.66	\$ 0.62	\$ 2.82
FY2024 Forecast	\$ 0.73	\$ 0.85	\$ 0.67	\$ 0.64	\$ 2.89
Over/(Under) Budget	\$ 0.03	\$ 0.01	\$ 0.01	\$ 0.02	\$ 0.07

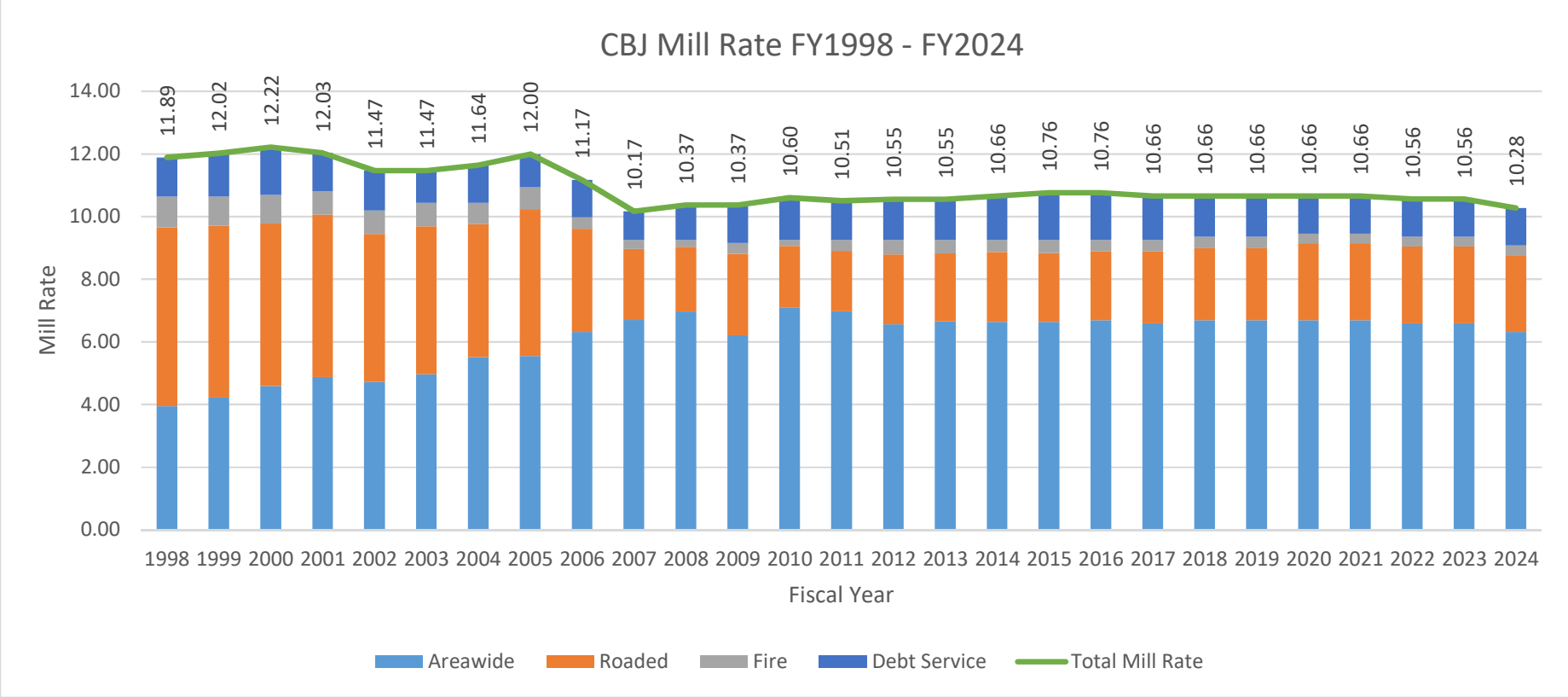


FY2024 Mill Rate Sensitivity Calculation

				Prop Tax				General Fund	
						Rev YOY	Surplus/(Deficit)		
				Mill Rate	Prop Tax Revenue	YOY Change \$	Change %	After Lapse	
Taxable Assessed Valuation	FY2023		FY2024						
	Valuation		Valuation						
	Non-Roaded	\$ 503,071,305	559,533,208	9.00	\$ 56,999,331	\$ (2,401,105)	-4.0%	\$ (8,337,177)	
	Roaded	\$ 5,224,648,329	5,911,746,104	9.10	\$ 57,649,935	\$ (1,750,500)	-2.9%	\$ (7,686,573)	
	Roaded w/o Fire	\$ 29,677,361	34,767,372	9.20	\$ 58,300,540	\$ (1,099,896)	-1.9%	\$ (7,035,968)	
	Total	\$ 5,757,396,995	\$ 6,506,046,684	9.30	\$ 58,951,145	\$ (449,291)	-0.8%	\$ (6,385,363)	
Taxable Assessed Valuation Increase over Prior Year				13.0%	9.40	\$ 59,601,749	\$ 201,314	0.3%	\$ (5,734,759)
					9.50	\$ 60,252,354	\$ 851,918	1.4%	\$ (5,084,154)
					9.60	\$ 60,902,959	\$ 1,502,523	2.5%	\$ (4,433,549)
					9.70	\$ 61,553,563	\$ 2,153,128	3.6%	\$ (3,782,945)
					9.80	\$ 62,204,168	\$ 2,803,732	4.7%	\$ (3,132,340)
					9.90	\$ 62,854,773	\$ 3,454,337	5.8%	\$ (2,481,735)
					10.00	\$ 63,505,377	\$ 4,104,942	6.9%	\$ (1,831,131)
					10.10	\$ 64,155,982	\$ 4,755,546	8.0%	\$ (1,180,526)
					10.20	\$ 64,806,587	\$ 5,406,151	9.1%	\$ (529,921)
					10.28	\$ 65,327,070	\$ 5,926,635	10.0%	\$ (9,438)
					10.30	\$ 65,457,191	\$ 6,056,756	10.2%	\$ 120,683
					10.40	\$ 66,107,796	\$ 6,707,360	11.3%	\$ 771,288
					10.50	\$ 66,758,401	\$ 7,357,965	12.4%	\$ 1,421,893
					10.60	\$ 67,409,005	\$ 8,008,570	13.5%	\$ 2,072,497
					10.70	\$ 68,059,610	\$ 8,659,174	14.6%	\$ 2,723,102
					10.80	\$ 68,710,215	\$ 9,309,779	15.7%	\$ 3,373,707
					10.90	\$ 69,360,819	\$ 9,960,384	16.8%	\$ 4,024,311
					11.00	\$ 70,011,424	\$ 10,610,989	17.9%	\$ 4,674,916
Property Tax Revenue Increase over Prior Year (\$\$\$):				\$ 5,926,635					
Property Tax Revenue Increase over Prior Year (%):				10.0%					

FY2024 Mill Rate Sensitivity Calculation





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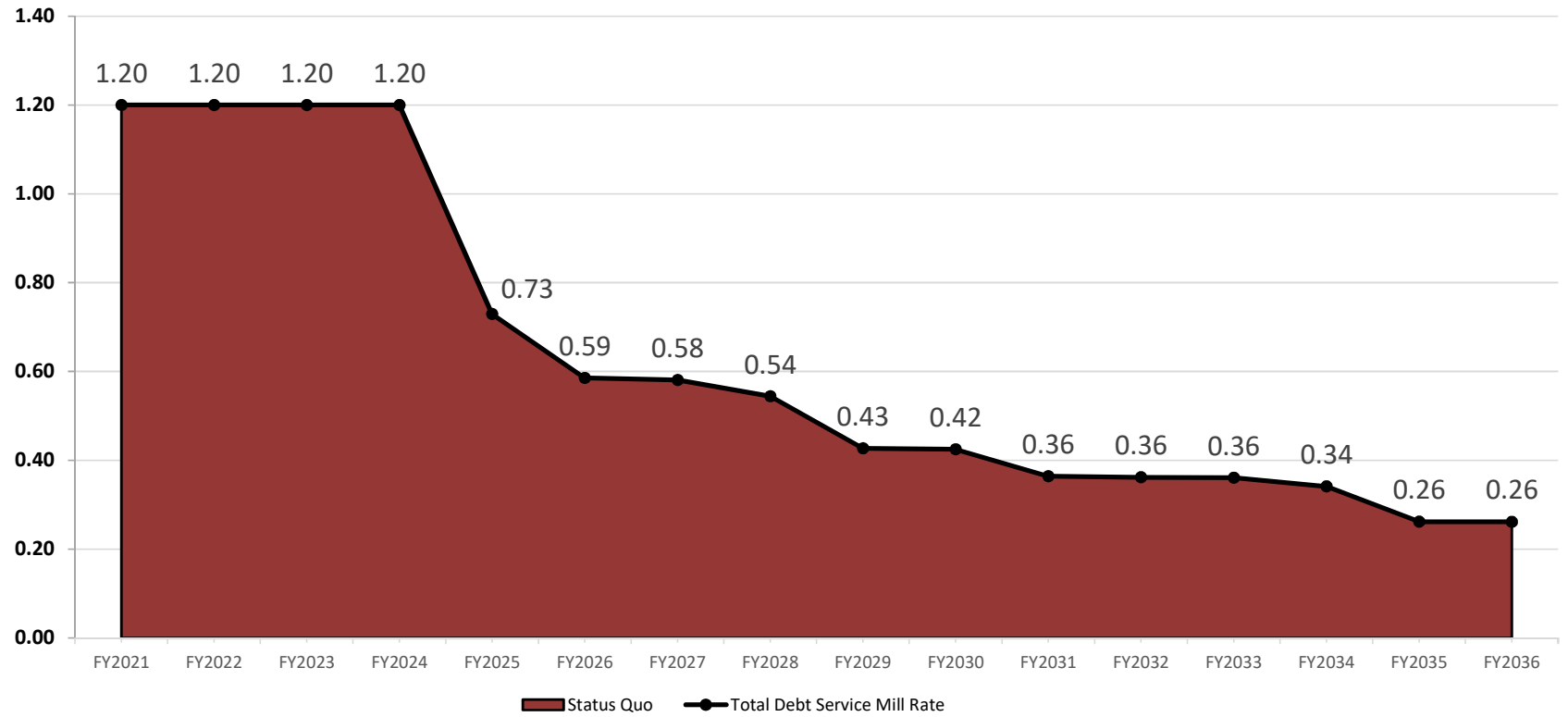
CBJ Debt Service Model

Updated 3/23/2023

	<i>Actual</i>		<i>Projected</i>	<i>Forecast</i>					
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	
Debt Service Fund Balance	\$ 974,938	\$ 302,300	\$ (2,731,800)	\$ (290,540)	\$ 4,797	\$ 4,797	\$ 4,797	\$ 4,797	
Required Debt Service	\$ 13,719,997	\$ 13,079,521	\$ 8,907,691	\$ 9,493,313	\$ 5,483,325	\$ 4,327,525	\$ 4,367,882	\$ 4,244,831	
Reimbursements/Subsidies									
SOA SBDR %	0%	42%	100%	100%	100%	N/A	N/A	N/A	
SOA SBDR \$	\$ -	\$ (2,350,496)	\$ (2,799,000)	\$ (1,075,000)	\$ (440,000)	\$ -	\$ -	\$ -	
Bond Proceeds	\$ (286,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal Subsidy	\$ (83,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest (Income)/Loss	\$ (74,198)	\$ 526,400	\$ (526,400)	\$ (30,000)	\$ -	\$ -	\$ -	\$ -	
Airport Reimbursement	\$ (602,375)	\$ (662,625)	\$ (660,250)	\$ (657,100)	\$ -	\$ -	\$ -	\$ -	
Hotel Bed Tax Subsidy	\$ -	\$ (277,700)	\$ (464,400)	\$ (229,250)	\$ (297,500)	\$ (463,500)	\$ (475,000)	\$ (542,500)	
Other Financing Sources (Uses)	\$ (15,964)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Required Debt Service	\$ 12,658,460	\$ 10,315,100	\$ 4,457,641	\$ 7,501,963	\$ 4,745,825	\$ 3,864,025	\$ 3,892,882	\$ 3,702,331	
Debt Service Paid by Mill Rate	\$ 6,085,822	\$ 6,456,200	\$ 6,898,900	\$ 7,797,300	\$ 4,745,825	\$ 3,864,025	\$ 3,892,882	\$ 3,702,331	
Debt Service Fund Net Gain/(Loss)	\$ (974,938)	\$ (302,300)	\$ 2,731,800	\$ 295,337	\$ -	\$ -	\$ -	\$ -	
Required General Fund Subsidy	\$ 5,597,700	\$ 3,556,600	\$ 290,540	\$ -	\$ -	\$ -	\$ -	\$ -	
Voluntary General Fund Subsidy	\$ 5,900,000	\$ 824,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service Mill Rate (Status Quo)	1.20	1.20	1.20	1.20	0.73	0.59	0.58	0.54	

City and Borough of Juneau
Status Quo Forecast of Debt Service Mill Rate

MILL RATE



FY23 vs. FY24 Full Cost Allocation

5394-0000

	FY23 Charges	FY24 Charges	Increase/(Decrease)
School District	200,045	208,909	8,864
City Attorney	55,809	61,338	5,529
City Manager	56,956	65,166	8,210
Clerk	7,033	7,860	828
Controller	27,537	30,721	3,184
Mayor and Assembly	5,139	9,568	4,428
Purchasing	14	46	32
Treasury	47,557	34,210	(13,348)
Airport	412,559	374,466	(38,093)
City Attorney	19,103	28,648	9,545
City Manager	35,118	4,433	(30,685)
Clerk	10,403	6,427	(3,976)
Controller	97,644	100,228	2,584
Emergency Services	13,672	47,974	34,302
Human Resources	31,271	35,307	4,037
Library	5,094	5,092	(2)
MIS	90,557	89,541	(1,015)
Purchasing	30,665	44,638	13,973
Treasury	79,033	12,177	(66,856)
Bartlett Regional Hospital	395,613	379,277	(16,336)
City Attorney	120,151	106,811	(13,340)
City Manager	70,855	72,080	1,224
Clerk	9,113	9,806	693
Controller	37,541	46,541	9,000
Mayor and Assembly	5,916	11,743	5,827
MIS	22,004	22,379	375
Purchasing	4,948	1,642	(3,306)
Treasury	125,085	108,275	(16,809)
Docks	206,163	220,511	14,348
City Attorney	9,468	14,812	5,344
City Manager	9,866	8,448	(1,419)
Clerk	5,925	6,874	949
Controller	44,556	49,903	5,347
Emergency Services	4,311	1,437	(2,874)
Human Resources	13,019	14,854	1,836
Library	2,173	2,180	7
Mayor and Assembly	2,729	4,733	2,005
MIS	72,010	77,356	5,345
Purchasing	1,998	1,848	(149)
Treasury	40,108	38,065	(2,042)

FY23 vs. FY24 Full Cost Allocation

5394-0000

	FY23 Charges	FY24 Charges	Increase/(Decrease)
Harbors	206,163	220,511	14,348
City Attorney	9,468	14,812	5,344
City Manager	9,866	8,448	(1,419)
Clerk	5,925	6,874	949
Controller	44,556	49,903	5,347
Emergency Services	4,311	1,437	(2,874)
Human Resources	13,019	14,854	1,836
Library	2,173	2,180	7
Mayor and Assembly	2,729	4,733	2,005
MIS	72,010	77,356	5,345
Purchasing	1,998	1,848	(149)
Treasury	40,108	38,065	(2,042)
Water	332,836	455,994	123,158
City Attorney	3,322	4,437	1,115
City Manager	29,488	32,053	2,565
Clerk	4,263	4,897	634
Controller	51,954	59,512	7,558
Human Resources	23,718	25,967	2,249
Library	1,125	672	(454)
Mayor and Assembly	844	961	117
MIS	90,504	96,630	6,126
Purchasing	5,858	7,150	1,291
Treasury	121,759	223,716	101,956
Wastewater	612,324	700,539	88,215
City Attorney	3,286	4,437	1,151
City Manager	82,836	92,472	9,636
Clerk	4,133	4,767	634
Controller	79,640	91,832	12,192
Human Resources	51,695	57,370	5,675
Library	1,125	672	(454)
Mayor and Assembly	1,747	3,262	1,515
MIS	138,685	151,003	12,318
Purchasing	32,994	25,663	(7,332)
Treasury	216,183	269,062	52,879
Water Extension	6,043	4,689	(1,355)
City Manager	852	724	(129)
Controller	3,493	2,771	(723)
Human Resources	287	179	(108)
Purchasing	158	300	142
Treasury	1,253	716	(537)

FY23 vs. FY24 Full Cost Allocation

5394-0000

	FY23 Charges	FY24 Charges	Increase/(Decrease)
Wastewater Extension	2,399	4,515	2,116
City Manager	388	814	425
Controller	1,393	2,285	892
Human Resources	114	656	542
Purchasing	19	340	320
Treasury	483	420	(63)
Eaglecrest	328,225	361,471	33,245
City Attorney	11,328	18,021	6,693
City Manager	2,830	4,391	1,562
Clerk	9,635	13,418	3,783
Controller	66,359	75,542	9,183
Human Resources	34,454	36,574	2,120
Library	3,847	5,608	1,761
Mayor and Assembly	2,570	6,998	4,428
MIS	143,884	151,247	7,363
Purchasing	16,437	8,791	(7,646)
Treasury	36,882	40,881	3,998
Lands	115,058	122,645	7,587
City Attorney	24,860	26,011	1,151
City Manager	7,743	8,507	764
Clerk	9,978	17,072	7,093
Controller	15,469	16,756	1,287
Human Resources	3,243	3,680	437
Mayor and Assembly	252	1,650	1,398
MIS	21,000	20,739	(261)
Purchasing	5,241	5,669	427
Treasury	27,271	22,561	(4,710)
Downtown Parking	17,720	19,968	2,248
City Manager	4,416	5,609	1,194
Controller	5,731	6,781	1,049
Human Resources	296	324	28
Mayor and Assembly	126	1,058	932
MIS	38	38	-
Purchasing	877	1,251	374
Treasury	6,236	4,906	(1,330)

FY23 vs. FY24 Full Cost Allocation

5394-0000

	FY23 Charges	FY24 Charges	Increase/(Decrease)
Building Maintenance	189,160	192,314	3,153
City Manager	25,141	25,765	623
Clerk	9,147	6,098	(3,049)
Controller	39,125	42,522	3,397
Human Resources	10,245	10,766	521
Mayor and Assembly	378	252	(126)
MIS	82,743	86,120	3,378
Purchasing	19,605	18,478	(1,127)
Treasury	2,777	2,313	(465)
Fleet	187,240	201,882	14,641
City Attorney	3,286	4,437	1,151
City Manager	18,958	20,767	1,809
Clerk	3,178	4,005	828
Controller	53,322	67,348	14,026
Human Resources	5,443	6,199	756
Mayor and Assembly	361	361	-
MIS	270	-	(270)
Purchasing	39,229	57,561	18,332
Treasury	63,194	41,203	(21,991)
Risk	182,315	193,328	11,013
City Attorney	19,068	30,491	11,423
City Manager	15,471	13,195	(2,276)
Clerk	3,163	3,991	828
Controller	54,917	62,330	7,414
Human Resources	4,863	5,390	526
Mayor and Assembly	126	359	233
MIS	33,577	37,378	3,801
Purchasing	17,273	22,977	5,704
Treasury	33,857	17,217	(16,639)
Arboretum	16,654	12,738	(3,916)
Controller	23	23	-
Treasury	16,631	12,715	(3,916)
Sales Tax	549,197	1,286,406	737,210
City Manager	4,708	13,417	8,709
Controller	12,886	15,268	2,382
Mayor and Assembly	-	14,683	14,683
Treasury	531,602	1,243,038	711,435
Hotel Tax	36,978	58,811	21,833
City Manager	617	942	325
Controller	6,400	9,588	3,188
Mayor and Assembly	1,083	2,098	1,014
Treasury	28,878	46,183	17,305

FY23 vs. FY24 Full Cost Allocation

5394-0000

	FY23 Charges	FY24 Charges	Increase/(Decrease)
Tobacco Tax	76,432	71,366	(5,066)
City Manager	438	559	121
Controller	11,733	12,006	273
Treasury	64,261	58,801	(5,460)
Affordable Housing	16,229	25,753	9,523
City Manager	2,663	3,265	603
Clerk	-	4,923	4,923
Controller	6,130	6,536	406
Mayor and Assembly	-	2,331	2,331
Treasury	7,437	8,698	1,261
Total	4,089,354	5,116,090	1,026,736

FY23 vs. FY24 Full Cost Allocation

7001-0000

	FY23 Revenues (Abatements)	FY24 Revenues (Abatements)	Increase/ (Decrease)
City Attorney	279,149	314,255	35,106
School District	55,809	61,338	5,529
Airport	19,103	28,648	9,545
Bartlett Regional Hospital	120,151	106,811	(13,340)
Docks	9,468	14,812	5,344
Harbors	9,468	14,812	5,344
Water	3,322	4,437	1,115
Wastewater	3,286	4,437	1,151
Eaglecrest	11,328	18,021	6,693
Lands	24,860	26,011	1,151
Fleet	3,286	4,437	1,151
Risk	19,068	30,491	11,423
City Manager	379,212	381,055	1,843
School District	56,956	65,166	8,210
Airport	35,118	4,433	(30,685)
Bartlett Regional Hospital	70,855	72,080	1,224
Docks	9,866	8,448	(1,419)
Harbors	9,866	8,448	(1,419)
Water	29,488	32,053	2,565
Wastewater	82,836	92,472	9,636
Water Extension	852	724	(129)
Wastewater Extension	388	814	425
Eaglecrest	2,830	4,391	1,562
Lands	7,743	8,507	764
Downtown Parking	4,416	5,609	1,194
Building Maintenance	25,141	25,765	623
Fleet	18,958	20,767	1,809
Risk	15,471	13,195	(2,276)
Sales Tax	4,708	13,417	8,709
Hotel Tax	617	942	325
Tobacco Tax	438	559	121
Affordable Housing	2,663	3,265	603

FY23 vs. FY24 Full Cost Allocation

7001-0000

	FY23 Revenues (Abatements)	FY24 Revenues (Abatements)	Increase/ (Decrease)
Clerk	81,897	97,012	15,115
School District	7,033	7,860	828
Airport	10,403	6,427	(3,976)
Bartlett Regional Hospital	9,113	9,806	693
Docks	5,925	6,874	949
Harbors	5,925	6,874	949
Water	4,263	4,897	634
Wastewater	4,133	4,767	634
Eaglecrest	9,635	13,418	3,783
Lands	9,978	17,072	7,093
Building Maintenance	9,147	6,098	(3,049)
Fleet	3,178	4,005	828
Risk	3,163	3,991	828
Affordable Housing	-	4,923	4,923
Controller	660,409	748,396	87,988
School District	27,537	30,721	3,184
Airport	97,644	100,228	2,584
Bartlett Regional Hospital	37,541	46,541	9,000
Docks	44,556	49,903	5,347
Harbors	44,556	49,903	5,347
Water	51,954	59,512	7,558
Wastewater	79,640	91,832	12,192
Water Extension	3,493	2,771	(723)
Wastewater Extension	1,393	2,285	892
Eaglecrest	66,359	75,542	9,183
Lands	15,469	16,756	1,287
Downtown Parking	5,731	6,781	1,049
Building Maintenance	39,125	42,522	3,397
Fleet	53,322	67,348	14,026
Risk	54,917	62,330	7,414
Arboretum	23	23	-
Sales Tax	12,886	15,268	2,382
Hotel Tax	6,400	9,588	3,188
Tobacco Tax	11,733	12,006	273
Affordable Housing	6,130	6,536	406
Emergency Services	22,294	50,848	28,554
Airport	13,672	47,974	34,302
Docks	4,311	1,437	(2,874)
Harbors	4,311	1,437	(2,874)

FY23 vs. FY24 Full Cost Allocation

7001-0000

	FY23 Revenues (Abatements)	FY24 Revenues (Abatements)	Increase/ (Decrease)
Human Resources	191,666	212,122	20,456
Airport	31,271	35,307	4,037
Docks	13,019	14,854	1,836
Harbors	13,019	14,854	1,836
Water	23,718	25,967	2,249
Wastewater	51,695	57,370	5,675
Water Extension	287	179	(108)
Wastewater Extension	114	656	542
Eaglecrest	34,454	36,574	2,120
Lands	3,243	3,680	437
Downtown Parking	296	324	28
Building Maintenance	10,245	10,766	521
Fleet	5,443	6,199	756
Risk	4,863	5,390	526
Library	15,538	16,403	866
Airport	5,094	5,092	(2)
Docks	2,173	2,180	7
Harbors	2,173	2,180	7
Water	1,125	672	(454)
Wastewater	1,125	672	(454)
Eaglecrest	3,847	5,608	1,761
Mayor and Assembly	24,000	64,790	40,790
School District	5,139	9,568	4,428
Bartlett Regional Hospital	5,916	11,743	5,827
Docks	2,729	4,733	2,005
Harbors	2,729	4,733	2,005
Water	844	961	117
Wastewater	1,747	3,262	1,515
Eaglecrest	2,570	6,998	4,428
Lands	252	1,650	1,398
Downtown Parking	126	1,058	932
Building Maintenance	378	252	(126)
Fleet	361	361	-
Risk	126	359	233
Sales Tax	-	14,683	14,683
Hotel Tax	1,083	2,098	1,014
Affordable Housing	-	2,331	2,331

FY23 vs. FY24 Full Cost Allocation

7001-0000

	FY23 Revenues (Abatements)	FY24 Revenues (Abatements)	Increase/ (Decrease)
MIS	767,282	809,787	42,505
Airport	90,557	89,541	(1,015)
Bartlett Regional Hospital	22,004	22,379	375
Docks	72,010	77,356	5,345
Harbors	72,010	77,356	5,345
Water	90,504	96,630	6,126
Wastewater	138,685	151,003	12,318
Eaglecrest	143,884	151,247	7,363
Lands	21,000	20,739	(261)
Downtown Parking	38	38	-
Building Maintenance	82,743	86,120	3,378
Fleet	270	-	(270)
Risk	33,577	37,378	3,801
Purchasing	177,314	198,201	20,887
School District	14	46	32
Airport	30,665	44,638	13,973
Bartlett Regional Hospital	4,948	1,642	(3,306)
Docks	1,998	1,848	(149)
Harbors	1,998	1,848	(149)
Water	5,858	7,150	1,291
Wastewater	32,994	25,663	(7,332)
Water Extension	158	300	142
Wastewater Extension	19	340	320
Eaglecrest	16,437	8,791	(7,646)
Lands	5,241	5,669	427
Downtown Parking	877	1,251	374
Building Maintenance	19,605	18,478	(1,127)
Fleet	39,229	57,561	18,332
Risk	17,273	22,977	5,704

FY23 vs. FY24 Full Cost Allocation

7001-0000

	FY23 Revenues (Abatements)	FY24 Revenues (Abatements)	Increase/ (Decrease)
Treasury	1,490,595	2,223,221	732,627
School District	47,557	34,210	(13,348)
Airport	79,033	12,177	(66,856)
Bartlett Regional Hospital	125,085	108,275	(16,809)
Docks	40,108	38,065	(2,042)
Harbors	40,108	38,065	(2,042)
Water	121,759	223,716	101,956
Wastewater	216,183	269,062	52,879
Water Extension	1,253	716	(537)
Wastewater Extension	483	420	(63)
Eaglecrest	36,882	40,881	3,998
Lands	27,271	22,561	(4,710)
Downtown Parking	6,236	4,906	(1,330)
Building Maintenance	2,777	2,313	(465)
Fleet	63,194	41,203	(21,991)
Risk	33,857	17,217	(16,639)
Arboretum	16,631	12,715	(3,916)
Sales Tax	531,602	1,243,038	711,435
Hotel Tax	28,878	46,183	17,305
Tobacco Tax	64,261	58,801	(5,460)
Affordable Housing	7,437	8,698	1,261
Total	4,089,354	5,116,090	1,026,736

Ordinance of the City and Borough of Juneau

Serial No. 2023-14

**An Ordinance Appropriating Funds from the Treasury
for FY24 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, 2023, and ending June 30, 2024. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	\$ 20,482,500
Federal Support	5,804,300
Taxes	139,882,400
Charges for Services	171,855,600
Licenses, Permits, Fees	13,016,200
Fines and Forfeitures	394,900
Rentals and Leases	5,492,300
Investment & Interest Income	6,381,200
Sales	502,900
Other Revenue	3,022,200
Total Revenue	<u>366,834,500</u>
General Governmental Fund Balance Increase	9,935,500
All Other Funds Fund Balance Decrease	37,195,500
Support From Other Funds	125,561,100
Total Estimated Funding Sources	<u>\$ 519,655,600</u>

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

General Governmental Funds:

Mayor and Assembly	\$ 8,058,800
Administration:	
City Manager	3,427,100
City Clerk	921,100
Information Technology	4,362,800
Fire/Emergency Medical Services	14,798,200
Community Development	4,040,000
Finance	7,223,500
Human Resources	940,500
Law	2,572,400
Libraries	4,120,800
Parks and Recreation:	
Parks and Landscape	3,205,300
Administration and Recreation	5,122,800
Aquatics	2,945,900
Centennial Hall	670,500
Police	20,854,400
Public Works & Engineering:	
General Engineering	434,800
Recycle Works	2,394,900
Streets	6,938,100
Transit	8,132,200
Support to Other Funds:	
School District	33,050,800
All Other Funds	1,030,000
Interdepartmental Charges	(5,481,700)
Capital Projects Indirect Cost Allocation	(550,000)
Total	129,213,200

Special Revenue Funds:

Sales Tax	1,416,400
Hotel Tax	58,800
Tobacco Excise Tax	71,400
Pandemic Response	-
Affordable Housing	2,651,800
Downtown Parking	767,900
Eaglecrest	3,857,000
Lands	1,193,200
Marine Passenger Fee	20,100
Port Development	280,100
Support to Other Funds	116,827,100
Total	127,143,800

Debt Service Funds	11,519,700
Special Assessment Funds:	
Special Assessment	433,100
Support To Other Funds	7,600
Total	440,700
Jensen-Olson Arboretum	107,300
Enterprise:	
Juneau International Airport	12,145,200
Bartlett Regional Hospital	135,148,500
Harbors	5,128,000
Docks	2,521,600
Water	4,050,000
Wastewater	14,356,400
Support to Other Funds	7,489,100
Interdepartmental Charges	(40,200)
Total	180,798,600
Internal Service Funds:	
Facilities Maintenance	3,300,200
Fleet and Equipment Reserve	16,344,900
Public Works Fleet Maintenance	2,818,300
Risk Management	36,164,400
Support to Other Funds	100,000
Interdepartmental Charges	(46,197,500)
Total	12,530,300
Capital Projects:	
Capital Projects	54,643,200
CIP Engineering	3,258,800
Total	57,902,000
Total Appropriation	\$ 519,655,600

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

Adopted this __ day of _____, 2023.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2023-15

**An Ordinance Appropriating Funds from the Treasury
for FY24 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, 2023, and ending June 30, 2024. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	56,591,000
Federal Support	2,405,000
User Fees, Permits, and Donations	2,539,200
Student Activities Fundraising	1,350,000
Total Revenue	<u>62,885,200</u>

TRANSFERS IN:

General Governmental Fund School District Support:	
Operations	30,775,800
Special Revenue	2,275,000
Total Transfers In	<u>33,050,800</u>

Fund Balance Decrease	<u>381,000</u>
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Total Estimated Funding Sources	<u>\$ 96,317,000</u>
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Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

APPROPRIATION:

General Operations	75,221,700
Special Revenue	21,095,300

Total Appropriations	<u>\$ 96,317,000</u>
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Section 4. Effective Date. This ordinance shall be effective immediately upon adoption.

Adopted this __ day of _____, 2023.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk

Presented by: The Manager
Introduced: April 5, 2023
Drafted by: Finance

Ordinance of the City and Borough of Juneau

Serial No. 2023-16

**An Ordinance Establishing the Rate of Levy for Property Taxes
for Calendar Year 2023 Based Upon the Proposed Budget for Fiscal Year 2024.**

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, 2023, based upon the proposed budget for Fiscal Year 2024 beginning July 1, 2023.

<u>Operation Mill Rate by Service Area</u>	<u>Millage</u>
Roaded Service Area	2.45
Fire Service Area	0.31
Areawide	6.32
<u>Operating Total</u>	<u>9.08</u>
<u>Debt Service</u>	<u>1.20</u>
<u>Total</u>	<u>10.28</u>

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

Adopted this _____ day of _____, 2023.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 3016

A Resolution Adopting the City and Borough Capital Improvement Program for Fiscal Years 2024 through 2029, and Establishing the Capital Improvement Project Priorities for Fiscal Year 2024.

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 2024 through Fiscal Year 2029, and has determined the capital improvement project priorities for Fiscal Year 2024.

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 2024-2029," dated **June 1, 2023**, 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 2024 - 2029," are pending capital improvement projects to be undertaken in FY24:

FISCAL YEAR 2024		
GENERAL SALES TAX IMPROVEMENTS		
DEPARTMENT	PROJECT	FY24 BUDGET
Eaglecrest	Deferred Maintenance /Mountain Operations Improvements	\$ 300,000
Eaglecrest	Eaglecrest Master Plan	50,000
Manager's Office	Jordan Creek Greenbelt Improvements	150,000
Manager's Office	Fire - Add Staff Restroom at Sleep-off center - St. Vincent de Paul	150,000
Manager's Office	Zero Waste Program	100,000
Manager's Office	Zero Waste Subdivision	50,000
Parks & Recreation	Deferred Building Maintenance	1,000,000
Parks & Recreation	Park & Playground Deferred Maintenance and Repairs	300,000
Parks & Recreation	Sports Field Resurfacing & Repairs	50,000
Parks & Recreation	OHV Park and Trails	200,000
Parks & Recreation	Trail Improvements	150,000
General Sales Tax Improvements Total		<u><u>\$ 2,500,000</u></u>

**FISCAL YEAR 2024
AREAWIDE STREET SALES TAX PRIORITIES**

DEPARTMENT	PROJECT	FY24 BUDGET
Street Maintenance	Vintage Boulevard and Clinton Drive Reconstruction Phase 1	\$ 2,100,000
Street Maintenance	Pavement Management	930,000
Street Maintenance	Sidewalk & Stairway Repairs	1,000,000
Street Maintenance	Areawide Drainage Improvements	250,000
Street Maintenance	Dudley - Loop to Tongass	1,300,000
Street Maintenance	Dogwood Lane - Columbia to Mend Blvd	1,800,000
Street Maintenance	4th and E streets Douglas, water system replacement, resurface and drainage improvements	1,930,000
Street Maintenance	10th St, F St, W 8th St drainage and rehab planning and design	200,000
Street Maintenance	Gold Creek Flume Rehabilitation	600,000
Capital Transit	FTA Grant Match - Bus Shelter Replacement	220,000
Engineering	Safe Streets For All (SS4A) Grant Match	70,000
Engineering	EV Policy and Planning	50,000
Engineering	Contaminated Sites ADEC Follow up Reporting	50,000
Areawide Street Sales Tax Priorities Total		\$ 10,500,000

**FISCAL YEAR 2024
TEMPORARY 1% SALES TAX PRIORITIES
Voter Approved Sales Tax 10/01/18 - 09/30/23**

DEPARTMENT	PROJECT	FY24 BUDGET
Harbors	Aurora Harbor Rebuild Phase III	\$ 1,500,000
Wastewater Utility	Lift Station SCADA Integration	500,000
Parks & Recreation	Deferred Building Maintenance	200,000
School District	JSD Buildings Major Maintenance / Match	200,000
Temporary 1% Sales Tax Priorities Total		\$ 2,400,000

**FISCAL YEAR 2024
TEMPORARY 1% SALES TAX PRIORITIES
Voter Approved Sales Tax 10/01/23 - 09/30/28**

DEPARTMENT	PROJECT	FY24 BUDGET
Parks and Recreation	Deferred Building Maintenance	\$ 2,000,000
Managers	Childcare Funding	400,000 *
Parks and Recreation	Parks and Playgrounds Major Maintenance and Repairs	750,000
Managers	Fire - Ladder Truck Replacement	1,200,000 *
School District	JSD Buildings Major Maintenance / Match	750,000
Managers	Telephone Hill Redevelopment	500,000
Managers	JPD/CCFR Radio System Replacement	500,000
Managers - Library	Waterfront Museum	500,000
Harbors	Harbor Projects / Grant Match	2,400,000

DRAFT - WILL BE UPDATED UPON APPROVAL BY ASSEMBLY

Temporary 1% Sales Tax Priorities Total	\$ 9,000,000
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* Operating Budget Funding

**FISCAL YEAR 2024
PORT DEVELOPMENT FEE PRIORITIES**

DEPARTMENT	PROJECT	FY24 BUDGET
Parks and Recreation	Marine Park Construction	\$ 2,000,000
Parks and Recreation	Homestead Park Construction	1,000,000
Managers	Circulator Study	20,000
Capital Transit	Downtown Transportation Center Signage	50,000
Wastewater	Outer Drive Sewer Pump Station Improvements	900,000

DRAFT - WILL BE FINALIZED UPON COMPLETION OF PUBLIC PROCESS

Port Development Fee Priorities Total	\$ 3,970,000
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**FISCAL YEAR 2024
STATE MARINE PASSENGER FEE PRIORITIES**

DEPARTMENT	PROJECT	FY24 BUDGET
Managers	Capital Civic Center	\$ 1,000,000
Managers	Seawalk	10,000,000
DRAFT - WILL BE FINALIZED UPON COMPLETION OF PUBLIC PROCESS		
	State Marine Passenger Fee Priorities Total	\$ 11,000,000

**FISCAL YEAR 2024
BARTLETT HOSPITAL ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY24 BUDGET
Bartlett Hospital	Deferred Maintenance	\$ 2,000,000
	Bartlett Hospital Enterprise Fund Total	\$ 2,000,000

**FISCAL YEAR 2024
FACILITIES MAINTENANCE FUND**

DEPARTMENT	PROJECT	FY24 BUDGET
Parks and Recreation	Deferred Building Maintenance	\$ 100,000
	Facilities Maintenance Fund Total	\$ 100,000

**FISCAL YEAR 2024
LANDS & RESOURCES FUND**

DEPARTMENT	PROJECT	FY24 BUDGET
Lands & Resources	Pits and Quarries Management, Infrastructure Maintenance and Expansion	\$ 700,000
Lands & Resources	Zero Waste Subdivision Plan	50,000
Lands & Resources	Auke Bay Property Development and Disposal	450,000
	Lands & Resources Fund Total	\$ 1,200,000

**FISCAL YEAR 2024
WASTEWATER ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY24 BUDGET
Wastewater Utility	Facilities Planning (Infiltration and Inflow, ABTP long term study, solids digester)	\$ 220,000
Wastewater Utility	Areawide Collection System Improvements	55,000
Wastewater Utility	JDTP SCADA and Instrumentation Upgrades	150,000
Wastewater Utility	Dudley - Loop Road to Tongass	143,000
Wastewater Utility	Conifer Lane - Back Loop to end	354,000
Wastewater Utility	Dogwood Lane - Columbia to Mendenhall Blvd	250,000
Wastewater Utility	4th and E streets Douglas, water system replacement, resurface and drainage improvements	40,000
Wastewater Utility	Stairway Sewer Improvements	100,000
Wastewater Utility	Pavement Management Program-Utility Adjustments (frames & lids)	20,000
	Wastewater Enterprise Fund Total	\$ 1,332,000

**FISCAL YEAR 2024
WATER ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY24 BUDGET
Water Utility	Lena Loop Water System Replacement	\$ 150,000
Water Utility	Egan Drive Crossing Water Main Replacements (Channel Dr.,Norway Pt., Highland Dr. Salmon Ck, Sunny Pt.)	250,000
Water Utility	Salmon Creek Onsite Chlorine Generation Replacement / Upgrade	10,000
Water Utility	Aurora Vault Removal	550,000
Water Utility	Cedar Park (W Juneau) Pump Station Upgrades / Rehab	825,000
Water Utility	PRV Station Improvements & Upgrades (Crow Hill, 5th St. Douglas)	50,000
Water Utility	ADOT Projects Utility Adjustments (provide valve boxes, vault lids etc.)	55,000
Water Utility	Conifer Lane - Back Loop to end	459,000
Water Utility	Dudley - Loop Road to Tongass	286,000
Water Utility	Stairway Water Improvements	100,000
Water Utility	4th and E Street Water System Replacement	405,000
Water Utility	Dogwood Lane - Columbia to Mendenhall Blvd	340,000
Water Utility	Pavement Management Water Utility Adjustments	20,000
Water Enterprise Fund Total		\$ 3,500,000
ORDINANCE 2023-14 CAPITAL PROJECTS FUNDING TOTAL		\$ 45,902,000
ORDINANCE 2023-14 OPERATING BUDGET FUNDING TOTAL		\$ 1,600,000

(c) The following list, as set forth in the "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2024-2029," are capital improvement projects identified as priorities proposed to be undertaken beginning in FY24, but are dependent on other unsecured funding sources. As the sources are secured, the funds will be appropriated:

**FISCAL YEAR 2024
AIRPORT UNSCHEDULED FUNDING**

DEPARTMENT	PROJECT	FY24 BUDGET
Airport	Construct 121/135 Ramp Rehab, drainage, fencing, lighting & RON aircraft parking	\$ 12,200,000
Airport	Construct/Replace Jetbridge (PBB) Gate 5	2,000,000
Airport	Design East GA, TXL and Apron	275,000
Airport	Design West GA, TXL	300,000
Airport	Design Safety Area Grading/RW Shoulders/NAVAIDS	400,000
Airport	Land Acquisition - Channel Flying/Loken	1,500,000
Airport Unscheduled Funding Total		\$ 16,675,000

**FISCAL YEAR 2024
UNSCHEDULED FUNDING**

DEPARTMENT	PROJECT	FY24 BUDGET
Bartlett Hospital	Wildflower Court Maintenance and Repairs	500,000
Capital Transit	FTA Grant - Bus Shelter Replacements	\$ 860,000
Harbors	Cost Share w/ ACOE - Statter Breakwater Feasibility Study	500,000
Manager's Office	JPD DEU Building Expansion	1,610,000
Manager's Office	JPD and CCFR - Radio System replacement	14,500,000
Parks and Recreation	Hank Harmon Public Range Hunter Safety Access Grant	850,000
Parks and Recreation	35 Mile ORV Park and Trails Recreation Trails Program Grant	300,000
Parks and Recreation	Montana Creek Bridge Replacement TAP Grant	1,500,000
Public Works	Upper Jordan Creek Sediment Control	5,000,000
Unscheduled Funding Total		\$ 25,620,000

Section 2. Fiscal Year 2024 Budget. It is the intent of the Assembly that the capital improvement project budget allocations as set forth in the FY24 pending Capital Improvements List in Section 1(b), above, not already appropriated, shall become a part of the City and Borough's Fiscal Year 2024 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 _____ day of **June**, 2023.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk