

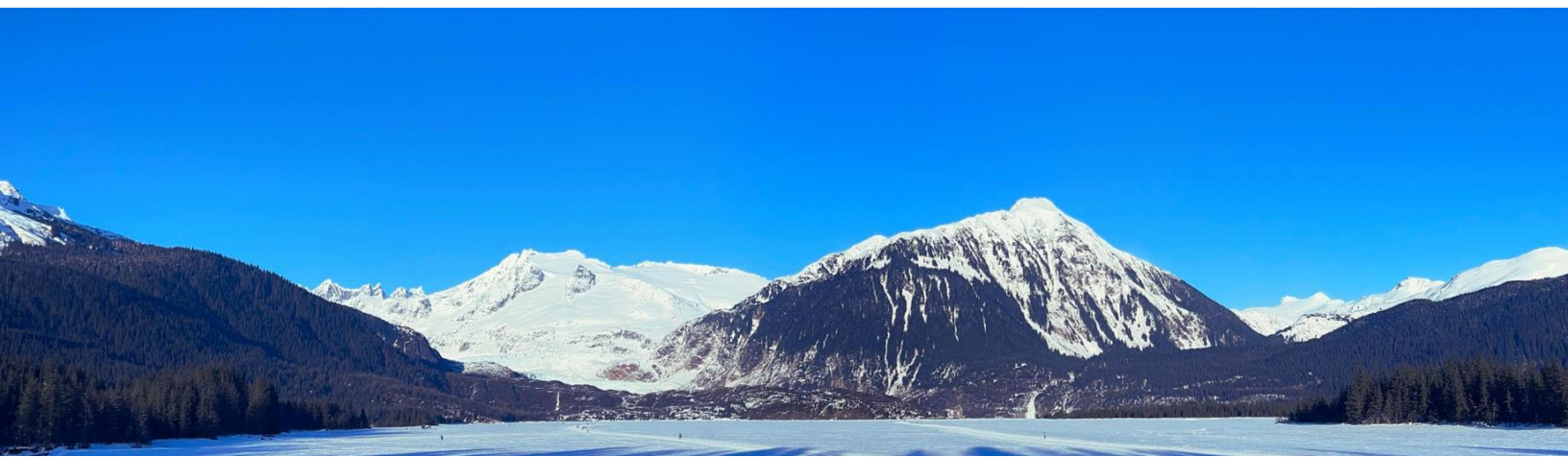


Biennial Budget

Proposed Fiscal Years 2025 & 2026

Year 1 of the FY25/26 Biennial Budget

Introduced April 01, 2024



BIENNIAL BUDGET
FISCAL YEAR 2025
YEAR 1 OF THE FY25/FY26 BIENNIAL BUDGET



City and Borough of Juneau Assembly

Beth Weldon
Mayor

Christine Woll, *Chair*
Assembly Finance Committee

Michelle Hale
Deputy Mayor

Wade Bryson
Assembly Member

Alicia Hughes-Skandijs
Assembly Member

Greg Smith
Assembly Member

Wáahlaal Gídaak
Assembly Member

Paul Kelly
Assembly Member

Ella Adkison
Assembly Member

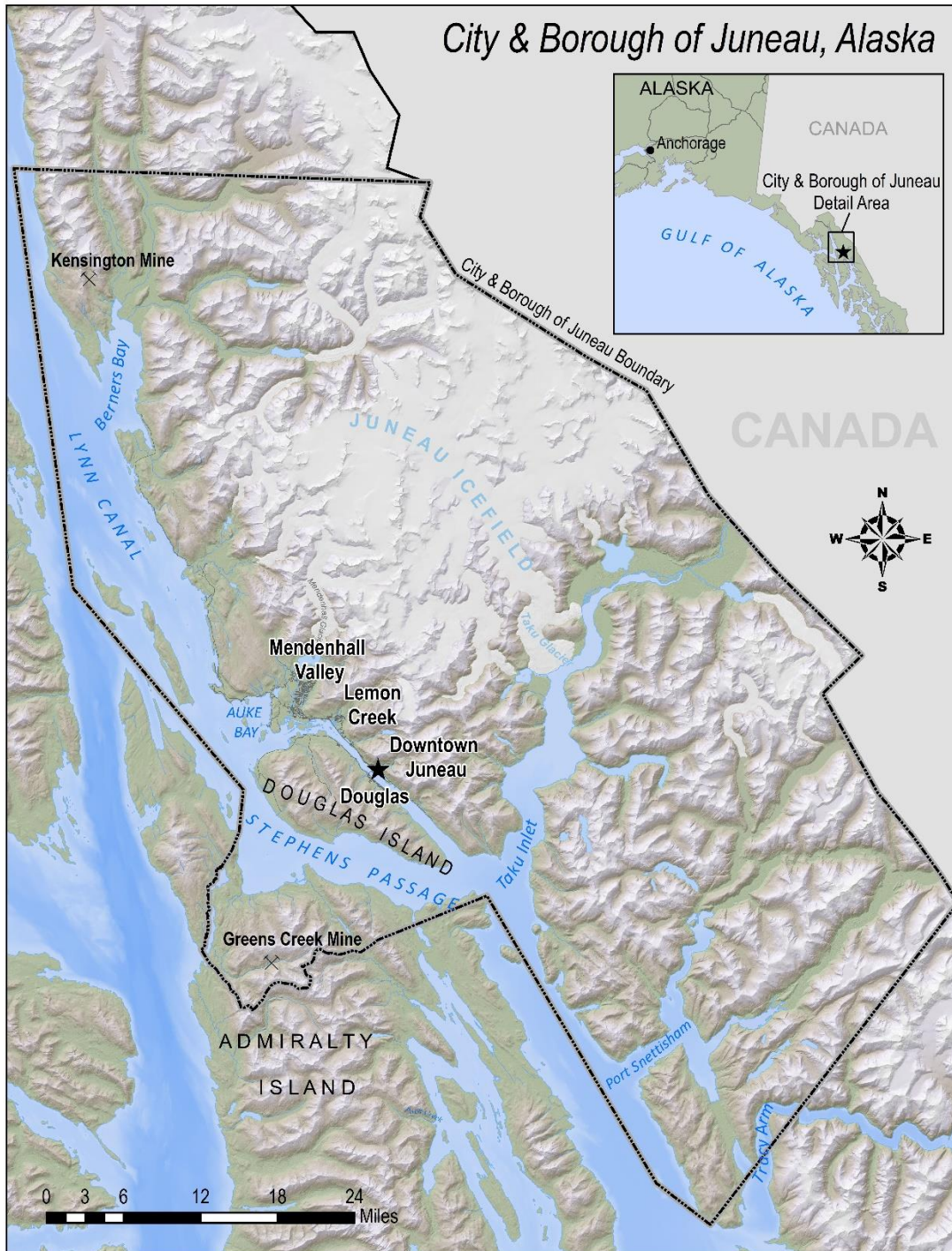
Katie Koester, *City and Borough Manager*
Robert Barr, *Deputy City and Borough Manager*
Angie Flick, *Finance Director*
Adrien Wendel, *Budget Manager*
Stevie Gawryluk, *Budget Analyst*
Sarita Knull, *Controller*

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NOTES

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MAYOR AND ASSEMBLY



Beth Weldon
Mayor



Michelle Bonnet Hale
Deputy Mayor
District 2
Assembly Member



Ella Adkison
Areawide
Assembly Member



Paul R. Kelly
Areawide
Assembly Member



Alicia Hughes-Skandijs
District 1
Assembly Member



Wáahlaal Gídaak
District 1
Assembly Member



Greg Smith
District 1
Assembly Member



Wade Bryson
District 2
Assembly Member



Christine Woll
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.

Angie Flick
Finance Director

Adrien Wendel
Budget Manager

Stevie Gawryluk
Budget Analyst

Sarita Knull
Controller

Sam Muse
Accounting Manager

Sonia Delgado
Accountant

Sally Steele
Accountant

John Nesmith
Accountant

Paula Mathews
Accountant

Ruth Kostik
Treasurer

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

If you have any questions related to the FY25 & FY26 Proposed Budget, call us at 907-586-5215.

Our mailing address is:

City & Borough of Juneau
Finance Department
155 Heritage Way
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 Areawide 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

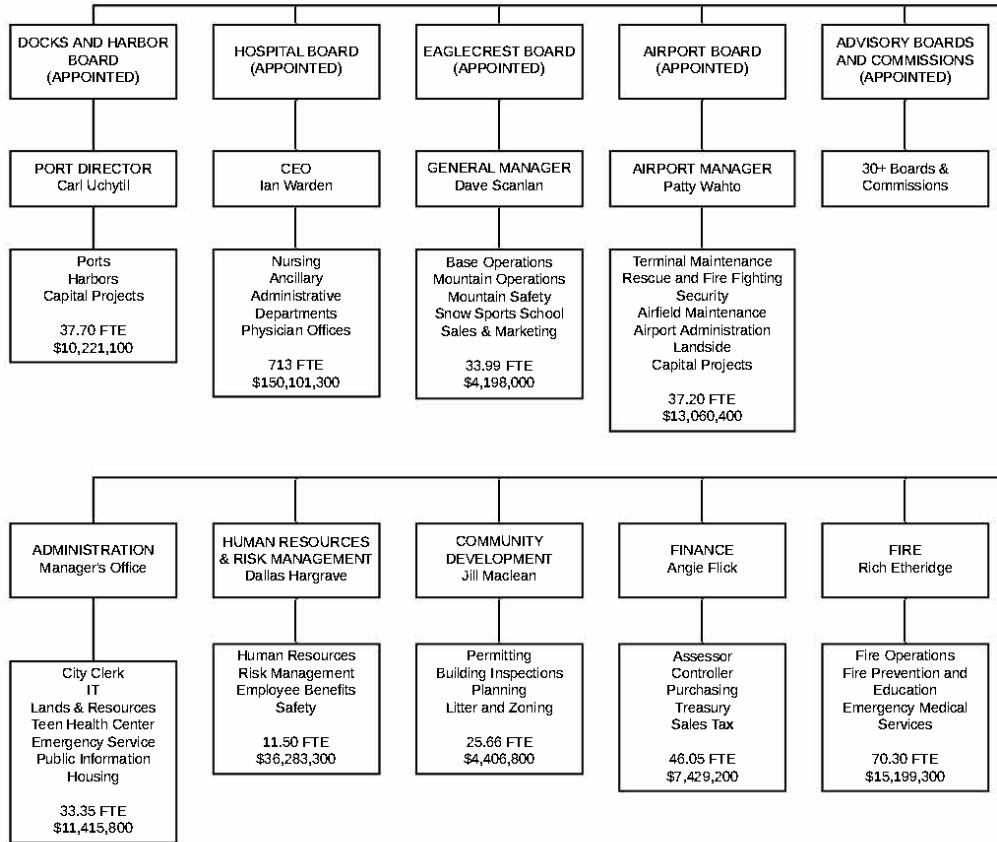
- Capital Projects – Roads & Sidewalks, Fire & Safety,
Community Development, Parks & Recreation

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

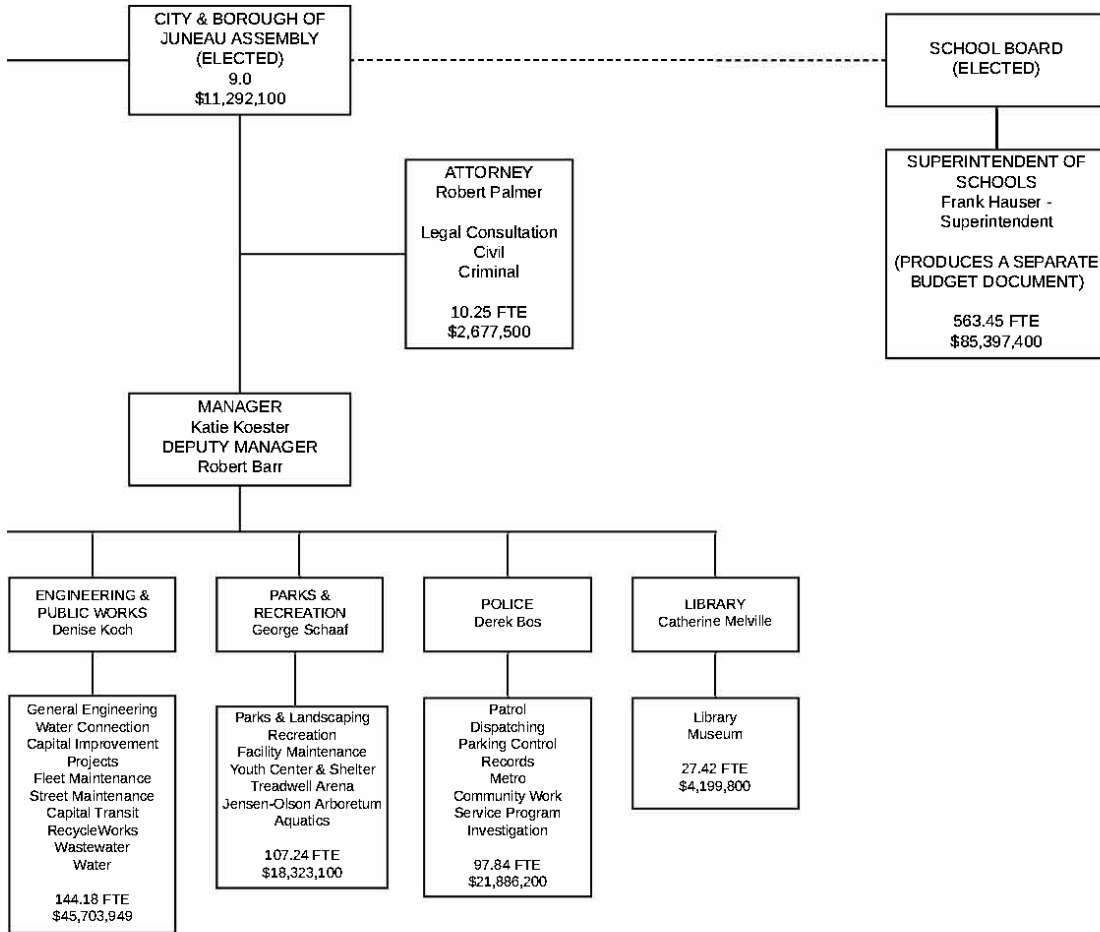
This chart highlights the basic functions of the City and Borough of Juneau as well as the overall



NOTE: Budget & FTE based on the FY25 Proposed Budget.
HRRM, Law & Engineering (CIP) provide shared services to BRH & JSD

OVERVIEW OF GOVERNMENTAL FUNCTIONS

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



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	31,685

Employment and Economy

Private sector employment.....	10,752
Public sector employment.....	6,584
Unemployment	2.8%

Gross Business Sales by category (in thousands of dollars) \$ 3.1 billion

Real estate	\$ 87,656
Contractors.....	\$ 304,652
Liquor and restaurant	\$ 143,826
Retail sales – general	\$ 323,982
Foods.....	\$ 173,844
Transportation and freight	\$ 246,556
Professional services.....	\$ 470,184
Retail sales – specialized	\$ 275,907
Automotive	\$ 94,074
Other	\$ 931,055

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

HECLA Greens Creek Mining	\$ 279,835
Coeur Alaska	\$ 186,328
Alaska Electric Light & Power.....	\$ 106,604
O Jacobsen Drive Juneau LLC	\$ 30,903
Fred Meyer of Alaska Inc.	\$ 25,165
Juneau I LLC	\$ 21,097
Coogan Alaska LLC	\$ 20,638
AKBEV Group LLC.....	\$ 20,461
Tower Legacy LLC.....	\$ 20,294
Petro 49 Inc.....	\$ 20,198

Major Employers (top nine by number of employees):

State of Alaska.....	3,339
Federal Government	703
Juneau School District	671
City and Borough of Juneau	646
Bartlett Regional Hospital	617
University of Alaska Southeast.....	n/a
Reach Inc.	n/a
Fred Meyers Stores Inc.	n/a
Southeast Alaska Regional Health Consortium	n/a

Airport

Major airline landings	6,425
Major airline passengers enplaning	336,697

Streets

Miles of streets.....	132
-----------------------	-----

COMMUNITY PROFILE

Miles of sidewalks.....	33
Water Services	
Consumers.....	9,777
Miles of water mains	185
Fire hydrants.....	1,329
Wells	7
Reservoirs.....	9
Pump stations	8
Wastewater Services	
Consumers.....	8,797
Miles of sanitary sewer	151
Lift stations	45
Wastewater treatment plants	3
Average yearly gallonage treated.....	1.3 billion
Fire Protection and Emergency Services	
Stations.....	5
Volunteer firefighters	46
Number of Fire responses	1,206
Number of Ambulance responses	3,432
Police Protection	
Stations.....	1
Reported violent crimes	1,228
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, 2023.

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 FY23 Actuals, FY24 Amended Budget, FY24 Projected Actuals, FY25 Proposed Budget and FY26 Proposed 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 – FY25 and FY26.

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 FY25.

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 1, 2024

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

CITY MANAGER’S BUDGET MESSAGE

The City and Borough of Juneau’s FY 2025 proposed budget was prepared with the focus provided by the Assembly at the December 2024 retreat. This budget was constructed recognizing the top three Assembly priorities of affordable housing, economic development and a sustainable budget and organization combined with the direction to continue providing the same level of service to our community. Balancing the Assembly’s desire to see more aggressive revenue budgeting while ensuring an attainable revenue forecast, the FY 2025 proposed budget includes strong revenue collection understanding the anticipated tourism impact is expected to be on par with last summer’s season.

Several indicators point to some stability for our community. After substantial inflationary pressures and a hot and active real estate market for a couple of years, we are seeing signs of these pressures easing. The Fed has signaled rate cutting likely in 2024 given the easing inflation. Assessed property values generally saw mild changes with the exception of a few locations in the Borough. Cruise ship tourism is expecting the same number of passengers in the summer of 2024 as Juneau saw in the previous summer. The labor market is still tough. Several departments across the CBJ are struggling to recruit and retain talent for positions across the labor spectrum. FY 2025 is the last year of collective bargaining agreements, allowing predictability in personnel costs under the current contracts.

Assumptions

The proposed budget assumes this is the last time CBJ will have the word “pandemic” or “endemic” included as it relates to COVID-19. FY 2024 was the last year of funds related to the pandemic and changes in revenue and related projects and expenses will be complete. Much was learned during the pandemic about ourselves, our services and the variety of circumstances in which we can deliver core services to our community. From a budget process perspective, we are grateful to have the chaotic financial implications of the pandemic in our rear-view mirror.

FY 2023 and FY 2024 saw astronomical inflationary pressures on CBJ and the entire community. This pressure has eased globally. Expenses were reviewed by type and adjusted for inflation being experienced currently rather than following an historical trend.

The proposed FY 2025 budget assumes 1.6 million cruise passengers in the summer of 2024 which is essentially flat compared to the summer of 2023. This forecast accords with the proposed plan to spend passenger fees.

The budget assumes a flat debt service mill rate at 1.2 mills per the guidance given at the December Assembly retreat. CBJ has callable maturities to reduce the overall debt and reduce interest payments in the

CITY MANAGER'S BUDGET MESSAGE

future which will be exercised in FY 2025. Use of fund balance and issuance of debt will be part of our budget conversations in the next couple of months.

Budgeted Revenues

Overall budgeted revenue from FY 2024 to FY 2025 is relatively flat. However, there is a lot of variation among the various revenue sources. Those variations are explained at a high level in the Executive Summary and subsequent financial schedules following this message. Sales tax revenue, including remote sellers sales tax, continues to be strong. Although not expected to continue to grow by leaps and bounds forever, it is budgeted \$6M above the FY 2024 budget.

The on-going revenues for FY 2025 are budgeted at \$212M. One-time revenue includes a repayment of funds from the passenger fees for the seawalk triangle work that was funded with the general fund to achieve a cost savings in the timing of the work. Both the on-going and one-time revenue reflects revenue sources outside property and sales taxes which includes other fees and grant sources. One-time revenue is budgeted at \$2.6M for FY 2025.

Not captured in the FY 2025 budget and worth noting is that longer term we remain exposed to revenue declines associated with demographic shift and related exemptions, most of which are required and not funded by the State.

Budgeted Expenditures

The FY 2025 budget represents 'status quo' services in many areas, but it also adds funding for several areas of emerging need. The Executive Summary and subsequent financial schedules detail 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 \$1.7M (to aid against the rising cost of construction). Additionally, stemming from the fund balance and debt capacity discussion at the February Assembly Finance Committee meeting, the proposed budget includes \$6.0M in one-time funding for the Public Safety Communication Infrastructure project in FY 2025 in anticipation of an accompanying bond proposition to complete the funding needs for this project. This project is vital to the safety of all of our personnel involved in public safety and service including police officers, firefighters and transit operators. As requested during the Assembly retreat in December, \$3.0M is also included as one-time funding in the budget for a rewrite of CBJ's Title 49 Land Use Code to better align with comprehensive plan visioning for the community and progress the Assembly's affordable housing goals.

Personnel costs are \$2.7M higher in FY 2025 than the current year, resulting from a 2% negotiated wage increase and earned merit increases as well as increased employer costs for health and benefits. Vacancy savings has also been analyzed and adjusted in some departments which will not restrict the ability to recruit and hire employees but recognizes ongoing vacancy trends. There are eight new positions included in the General Government portion of the budget with half of them having all or part of the cost paid from non-general fund sources. Positions are only added to the budget after consideration of the service impact and any other means of accomplishing the necessary tasks. These have been added to meet the needs of the community in the most efficient and cost-effective manner. A full reconciliation of position/full-time equivalent (FTE) counts is included in the Executive Summary.

The proposed FY 2025 budget funds a wide variety of non-personnel cost growth totaling approximately \$2.0M. Approximately \$500,000 of that amount is attributed purely to the increasing cost of vehicles resulting in additions to the fleet reserve contributions across most departments. In addition to inflationary increases, \$330,000 has been added to the budget to improve CBJ's technology as it relates to Community

CITY MANAGER'S BUDGET MESSAGE

Development permitting and the Assessor property valuations. These increases are partially offset by decreases in professional services, general supplies (fuel, chemicals, etc.), and other commodities and services over the FY24 budget. Inflationary increases are not materializing to the magnitude anticipated when building the current year budget.

The budget also includes \$4.4M related to the Juneau School District (JSD). The proposed budget assumes the Assembly's desire to fund instructional expenses to the maximum allowable by law. The formula to determine the local funding allowable shifts \$3.7M from state support to local support. This means an increase in CBJ expenditures of \$3.7M for JSD instructional support; but no increase in funding in terms of JSD's operations. Finally, the necessary school consolidation choices made by the School Board has resulted in three buildings being returned to CBJ for operation. The addition of these three facilities to CBJ's maintenance and operations represents a decrease in JSD expenditures; however, CBJ will incur an additional \$1.0M in costs for basic operation in FY 2025. JSD's budget request includes a decrease in non-instructional support of \$235,000. These adjustments are in addition to the one-time funding provided via ordinance for \$1.65M in cost sharing with JSD for FY 2025.

Finally, the Eaglecrest budget will need resolution through the Assembly budget review process. As it is under the purview of an Empowered Board, the City Manager does not have authority to force policy decisions on the management or budget of this Department. Although the intent is for Eaglecrest to be self-sufficient financially, the Assembly has supported Eaglecrest with general funds for a number of years allowing Eaglecrest to operate and maintain affordable rates for the community. The FY 2025 budget includes the same level of operating general fund support for Eaglecrest as was approved in FY 2024, exclusive of the one-time funding increment the Assembly approved for the current year. However, due to a variety of factors, this results in a negative FY 2025 fund balance for Eaglecrest's fund. The Assembly has supported Eaglecrest financially with the purchase of a gondola and spare parts for the gondola. Goldbelt Corporation has invested \$10M in the capital project to make the gondola operational. Eaglecrest will be seeking additional support for operations in FY 2025 and FY 2026 until the gondola opens and can start generating revenue. There are a number of policy and operational questions that will require Assembly action. The Eaglecrest budget will be presented at the April 6th AFC meeting with opportunities for additional discussion time during the budget review cycle as needed.

The on-going expenditures for FY 2025 are budgeted at \$213M with an expectation of \$1.0M savings realized over FY 2025 bringing the on-going revenue and on-going expenditures into balance. One-time expenses are budgeted at \$11.5M for FY 2025, which includes the projects noted previously in this message, as well as identified one-time departmental costs. The one-time revenue and one-time expenses create a draw on fund balance of \$8.9M.

General Government Fund Balances

According to current projections, unrestricted general government fund balance (including the Sales Tax Fund) will be approximately \$25.4M at the end of FY 2024. This includes a more realistic and aggressive forecast for savings in personnel and non-personnel expenses during FY 2024 than has been practiced in prior years. The Restricted Budget Reserve is projected to drop to \$15.2M, after the JSD loan is issued. Hence, total general government fund balance—unrestricted and restricted—is projected to be \$40.6M at the end of FY 2024 and the beginning of FY 2025.

As proposed, the recurring FY 2025 budget (operating and capital) is balanced after consideration of a \$1.0M lapse. Hence, the recurring budget would have no impact on fund balance. However, including one-time revenues and expenditures, the budget would reduce unrestricted fund balance from \$25.4M to \$15.5M while maintaining the Restricted Budget Reserve at \$15.2M.

CITY MANAGER'S BUDGET MESSAGE

SUMMARY

The Department Directors and the Manager's Office have developed a budget that allows furthering of the Assembly goals and priorities and maintains services to the community. We have analyzed revenue and expenses and made decisions that allow the Manager's proposed budget to be submitted to the Assembly at mill rate equal to FY 2024 at 10.16 mills. However, the unforeseen addition of three buildings to our operations has increased the operating costs by the previously mentioned \$1.0M and therefore the proposed mill rate to sustain those operations has increased to 10.32 mills.

FY 2025 is ushering a period of external economic stability for CBJ. Inflationary pressures and the fast-paced, volatile housing market appear to be easing. However, there are still a great number of financial obstacles to be navigated in this budget cycle. The Assembly will have many decisions to make coming from both internal and external sources. Overall, CBJ's financial health is strong and the Assembly is well positioned to address the upcoming budget review and adoption process.

Respectfully submitted,



Katie Koester
City and Borough Manager

EXECUTIVE SUMMARY

BUDGET COMPARISONS

The schedule shown below is a summary comparison of the changes between a) the FY24 Amended (original Adopted budget plus supplemental appropriations) and FY25 Proposed Budget and b) FY25 Proposed Budget and FY26 Proposed Budget. You will find additional budgetary change details included in each of the departmental budget sections under the title “Budget Highlight.”

	FY24	FY25		FY26	
	Amended	Proposed	% Change	Proposed	% Change
Revenue:					
State Support <i>(Note 1)</i>	79,420,200	58,811,100	(25.95)	50,972,800	(13.33)
Federal Support <i>(Note 2)</i>	8,209,300	11,404,200	38.92	11,236,700	(1.47)
Taxes <i>(Note 3)</i>	139,101,700	146,159,800	5.07	148,282,700	1.45
Charges for Services <i>(Note 4)</i>	181,593,100	188,455,900	3.78	189,029,900	0.30
Licenses, Permits, Fees	15,417,900	15,589,400	1.11	15,682,200	0.60
Fines and Forfeitures	394,900	393,700	(0.30)	391,300	(0.61)
Rentals and Leases	5,492,900	6,193,000	12.75	6,237,300	0.72
Investment and Interest Income	6,381,200	8,095,600	26.87	8,135,000	0.49
Sales	502,900	852,300	69.48	853,300	0.12
Donations	198,100	157,300	(20.60)	157,300	-
Special Assessments	35,100	31,600	(9.97)	29,400	(6.96)
Other Revenue	4,139,000	4,722,300	14.09	4,725,300	0.06
Total Revenue	440,886,300	440,866,200	(0.00)	435,733,200	(1.16)
Expenditures:					
General Government - City <i>(Note 5)</i>	107,340,600	106,173,000	(1.09)	104,837,200	(1.26)
General Government - School District <i>(Note 6)</i>	96,317,000	85,397,400	(11.34)	85,626,400	0.27
Non-Board Enterprise	19,382,800	20,214,800	4.29	20,717,600	2.49
Board Controlled <i>(Note 7)</i>	171,527,800	175,540,600	2.34	175,298,600	(0.14)
Internal Service <i>(Note 8)</i>	14,789,600	10,268,200	(30.57)	(2,156,500)	(121.00)
Debt Service <i>(Note 9)</i>	11,519,700	10,411,200	(9.62)	10,373,700	(0.36)
Capital Projects <i>(Note 10)</i>	58,642,400	51,011,000	(13.01)	33,200,000	(34.92)
Special Assessments	141,100	139,200	(1.35)	137,400	(1.29)
Total Expenditures	479,661,000	459,155,400	(4.28)	428,034,400	(6.78)
Fund Balance Increase (Decrease)	(38,774,700)	(18,289,200)	(52.83)	7,698,800	(142.09)

See below and on the following page for differences to note when comparing the FY24 Amended to the FY25 and FY26 Proposed Budgets.

Funding Source Notes

1. State Support – The FY25 Proposed Budget decreased \$20.6 million (26.0%) from the FY24 Amended Budget. This decrease is driven almost completely by funding reductions at the Juneau School District (JSD). JSD is anticipating a decrease of \$7.5 million in State Foundation Funding due to the closure of two schools in FY25, and a portion of state education funding shifting to the City and Borough of Juneau (CBJ) as part of the allowable maximum local contribution for instruction (determined by formula). Additionally, the district is anticipating a reduction of \$8.4 million in state grants, some of which is offset by reclassification of state grants to federal. The State of Alaska’s contribution for School PERS/TRS is also anticipated to decrease by \$3.3 million in FY25 due to overstated projections for this revenue in FY24. The FY26 Proposed Budget decreased \$7.8 million (13.3%) from the FY25 Proposed Budget primarily due to the one-time state grant funding for transit fleet electrification in FY25.
2. Federal Support – The FY25 Proposed Budget increased \$3.2 million (38.9%) from the FY24 Amended Budget primarily due to the School District reclassifying some state grants as federal, offset by a reduction of \$1.3 million from the last tranche of COVID-related Local Assistance and Tribal Consistency Fund revenue received in FY24.

EXECUTIVE SUMMARY

3. Taxes – The FY25 Proposed Budget tax revenue increased \$7.1 million (5.1%) over the FY24 Amended Budget. This reflects an increase in sales taxes of \$5.8 million (8.7%) and property taxes of \$1.5 million (2.3%). Sales tax revenues in FY25 are anticipated to increase due to higher remote sales tax collections as more remote sellers are registered with the Alaska Remote Sellers Sales Tax Commission, and continued impacts of inflation on the price of goods and services. The increase in FY25 property taxes is a result of relatively flat borough-wide property valuations (0.6% increase) coupled with a proposed increase to the mill rate of 0.16 mills to balance the additional costs of CBJ maintaining School District facilities that will be relinquished back to the city on July 1. The FY26 Proposed Budget increased \$2.1 million (1.5%) over the FY25 Proposed Budget due to forecast sales tax increases.
4. Charges for Services – The FY25 Proposed Budget increased \$6.9 million (3.8%) over the FY24 Amended Budget. This increase is primarily driven by revenue increases for CBJ’s enterprise departments, primarily Bartlett Regional Hospital, Juneau International Airport, and Docks and Harbors. The FY26 Proposed Budget increased immaterially over the FY25 Proposed Budget.

Expenditure Notes

5. City General Government – The FY25 Proposed Budget decreased \$1.2 million (1.1%) from the FY24 Amended Budget. This cost reduction is primarily driven by \$3.6 million in awarded affordable housing grants and loans in FY24 offset by department operating cost increases in FY25. The FY26 Proposed Budget decreased \$1.3 million (1.3%) over the FY25 Proposed Budget due to one-time Assembly grants in FY25, offset by anticipated department operating cost increases in FY26.
6. School District – The FY25 Proposed Budget decreased \$10.9 million (1.1%) over the FY24 Amended Budget due to the closure of two schools and one district office facility in FY25, as well as other operating cost reductions to address the School District’s fund deficit. The FY26 Proposed Budget changes immaterially from the FY25 Proposed Budget.
7. Board Controlled – The FY25 Proposed Budget increased \$4 million (2.3%) over the FY24 Amended Budget. This increase is primarily due to operating cost increases at Bartlett Regional Hospital. The FY26 Proposed Budget changes immaterially from the FY25 Proposed Budget.
8. Internal Service – The FY25 Proposed Budget decreased \$4.5 million (30.6%) over the FY24 Amended Budget due to decreases in anticipated health insurance claim experience and fewer planned purchases in Fleet and Equipment Reserve. The FY26 Proposed Budget decreased \$12.4 million (121%) over the FY25 Proposed Budget due to significant decreases in Fleet and Equipment Reserve expenditures for transit buses and fire apparatus.
9. Debt Service – The FY25 Proposed Budget decreases \$1.1 million (9.6%) over the FY24 Amended Budget due to multiple bonds being fully paid off in FY24. The FY26 Proposed Budget changes immaterially over the FY25 Proposed Budget.
10. Capital Projects – Capital projects vary from year to year; details are included in the FY25 CIP Resolution. The initial budget each year contains only the CIP projects where the funding has been fully committed. After adoption, supplemental appropriations are needed to address additional funding secured (e.g. FAA, State grants, and enterprise fund allocations). The FY25 Proposed CIP budget is \$7.6 million (13%) less than the FY24 Amended Budget primarily due to \$10 million of additional funding being allocated for City Hall infrastructure improvements in FY24. The FY26 Proposed Budget is \$17.8 million (34.9%) less than the FY25 Proposed Budget due to one-time capital investments for public safety communication infrastructure (\$6 million) and a rewrite of CBJ’s Title 49 Land Use Code (\$3 million), as well as passenger fee funding allocations yet to be determined for FY26.

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY25 Proposed Budget includes funding for 1,968.13 Full Time Equivalent (FTE) positions. The FY24 Amended Budget staffing decreased 6.81 FTEs from the FY24 Adopted staffing level. The increases consist of:

	FTE
FY24 Adopted Staffing , referenced in full time equivalent positions (FTEs)	2,005.36
FY24 General Government, Internal Service and Enterprise staffing changes <i>(Note 1 below)</i>	(6.81)
FY24 Amended Staffing , referenced in full time equivalent positions (FTEs)	1,998.55
FY25 Proposed General Government, Internal Service and Enterprise staffing changes <i>(Note 2 below)</i>	(30.42)
FY25 Proposed Staffing , referenced in full time equivalent positions (FTEs)	1,968.13
(1) FY24 Amended General Government, Internal Service and Enterprise Staffing Changes	
Finance:	
Assistant Controller	(0.05)
Docks:	
Harbor Technicians	(0.99)
Deputy Port Operations Supervisor	1.00
Harbor Security Officer	0.50
Harbors:	
Harbor Security Officer	0.50
Juneau School District:	
Adjustment to FTE for reduction to personnel services	(7.77)
	(6.81)

EXECUTIVE SUMMARY

	FTE
(2) FY25 Proposed General Government, Internal Service and Enterprise Staffing Changes	
City Manager:	
Addition of Youth Services Coordinator position	0.75
Elimination of Executive Assistant position	(0.25)
Elimination of Public Defender positions	(2.00)
Finance: Addition of Accountant III position	1.00
Human Resources: Reallocation of Director to Risk Management	(0.20)
Information Technology: Reallocation of Network Specialist position to Police	(1.00)
Community Development: Addition of Permit Center Manager position	1.00
Parks and Recreation:	
Administration and Areawide Recreation:	
Reallocation of Director time	(0.50)
Reallocation of Deputy Director time	1.00
Reallocation of Administrative Officer time	(0.06)
Reallocation of Recreation Program Manager to Parks and Landscape	(0.50)
Downtown Parking:	
Reallocation of Director time	0.10
Reallocation of Administrative Officer time	0.06
Addition of Park Ranger position	0.50
Facilities Maintenance:	
Reallocation of Director time	0.40
Reallocation of Deputy Director time	(0.50)
Addition of Mechanic I position	1.00
Addition of Mechanic II position	1.00
Parks and Landscape:	
Reallocation of Deputy Director time	(0.50)
Addition of Park Ranger position	0.50
Reallocation of Recreation Program Manager to Parks and Landscape	0.50
Recreation:	
Zach Gordon Youth Center: Addition of Administrative Assistant position	1.00
Zach Gordon Youth Center: Addition of Youth Development Leader II positions	2.00
Zach Gordon Youth Center: Addition of Youth Development Leader I position	1.00
Treadwell Ice Rink: Increase Activity Leader II 0.84 FTE to 1.00 FTE	0.16
Police: Reallocation of Network Specialist position from Information Technology	1.00
Engineering and Public Works:	
Engineering:	
Reallocation of Director and Deputy Director time	(0.10)
Reallocation of Environmental Project Specialist to RecycleWorks	(0.20)
RecycleWorks: Reallocation of Environmental Project Specialist from Engineering	0.20
Transit: Addition of Transit Operator positions	3.92
Risk Management: Reallocation of Director from Human Resources	0.20
Water:	
Reallocation of Meter Service Technician positions from Wastewater	1.50
Reallocation of Director and Deputy Director time	(0.05)
Wastewater: Reallocation of Meter Service Technician positions to Water	(1.50)
Juneau International Airport:	
Addition of Building Custodian positions	1.50
Addition of Maintenance Mechanic position	1.00
Increase Equipment Operator II 0.30 FTE to 0.40 FTE	0.10
Elimination of Equipment Operator I positions	(0.80)
Bartlett Regional Hospital: Adjustment to FTE for increase to personnel services	38.00
School District: Adjustment to FTE for reduction to personnel services	(81.65)
	(30.42)

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
State Support:					
Foundation Funding	33,870,300	35,229,600	30,848,000	27,704,700	27,704,700
School Construction Debt Reimb.	2,798,700	1,075,000	1,075,000	440,000	-
Contribution for School PERS/TRS	3,586,000	8,489,600	4,660,100	5,171,500	5,171,500
School Grants	14,796,300	12,871,800	12,614,300	4,514,000	4,514,000
State Marine Passenger Fee	4,095,000	8,250,000	8,250,000	8,250,000	8,250,000
State Shared Revenue	1,734,800	874,700	1,396,600	883,400	883,400
ASHA in Lieu of Taxes	76,300	76,300	74,400	74,400	74,400
Miscellaneous Grants	20,607,300	12,553,200	6,668,900	11,773,100	4,374,800
Total State Support	81,564,700	79,420,200	65,587,300	58,811,100	50,972,800
Federal Support:					
Federal in Lieu Taxes	2,677,900	2,677,900	2,737,900	2,737,900	2,737,900
Secure Rural Schools/Roads	572,800	550,000	550,000	550,000	550,000
Miscellaneous Grants	15,890,800	4,981,400	8,825,200	8,116,300	7,948,800
Total Federal Support	19,141,500	8,209,300	12,113,100	11,404,200	11,236,700
Local Support:					
Taxes:					
Property	58,274,500	64,484,700	64,034,600	65,982,100	65,982,100
Sales	67,072,100	65,735,000	64,985,700	71,485,700	73,485,700
Tobacco Excise	2,859,300	2,890,000	2,860,000	2,860,000	2,860,000
Hotel	3,202,300	3,420,000	3,270,000	3,290,000	3,360,000
Alcohol	1,238,300	1,330,000	1,310,000	1,340,000	1,370,000
Marijuana	437,200	480,000	440,000	440,000	440,000
Motor Vehicle Registration	562,700	762,000	762,000	762,000	784,900
Total Taxes	133,646,400	139,101,700	137,662,300	146,159,800	148,282,700
Charges for Services:					
General Governmental Funds	5,939,000	6,019,100	6,030,700	6,732,500	6,777,800
Special Revenue Funds	2,234,600	2,196,000	2,261,000	2,333,000	2,424,000
Enterprise Funds	153,179,000	173,378,000	169,270,000	179,390,400	179,828,100
Total Charges for Services	161,352,600	181,593,100	177,561,700	188,455,900	189,029,900
Licenses, Permits, Fees:					
General Governmental Funds	1,230,000	844,400	892,800	903,900	934,400
Special Revenue Funds	11,460,500	13,611,500	13,552,500	13,621,500	13,671,500
Enterprise Funds	1,119,200	962,000	1,000,000	1,064,000	1,076,300
Total Licenses, Permits, Fees	13,809,700	15,417,900	15,445,300	15,589,400	15,682,200
Fines and Forfeitures:					
General Governmental Funds	509,800	355,600	387,800	352,600	352,600
Special Revenue Funds	8,000	8,900	7,600	16,000	16,000
Special Assessment Funds	19,400	18,400	15,700	13,100	10,700
Enterprise Funds	14,300	12,000	11,000	12,000	12,000
Total Fines and Forfeitures	551,500	394,900	422,100	393,700	391,300

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
Rentals and Leases:					
General Governmental Funds	669,300	574,500	625,600	653,800	661,300
Special Revenue Funds	1,025,900	1,190,800	1,209,000	1,251,200	1,287,800
Permanent Fund	-	600	600	800	1,000
Enterprise Funds	2,651,200	3,727,000	2,325,100	4,287,200	4,287,200
Total Rentals and Leases	4,346,400	5,492,900	4,160,300	6,193,000	6,237,300
Investment/Interest Income/(Loss):					
General Governmental Funds	4,300,700	3,306,400	7,450,100	4,418,500	4,418,500
Special Revenue Funds	66,300	122,900	49,500	67,000	51,200
Debt Service Fund	335,700	30,000	30,000	30,000	30,000
Permanent Fund	250,000	78,600	51,900	62,300	64,600
Enterprise Funds	2,061,100	2,445,500	3,805,100	3,293,700	3,338,000
Internal Service Funds	214,700	397,800	180,700	224,100	232,700
Total Investment/Interest Income/(Loss)	7,228,500	6,381,200	11,567,300	8,095,600	8,135,000
Sales:					
General Governmental Funds	51,600	37,800	50,700	55,900	56,900
Special Revenue Funds	797,900	461,100	1,009,000	791,400	791,400
Enterprise Funds	5,000	4,000	123,500	5,000	5,000
Total Sales	854,500	502,900	1,183,200	852,300	853,300
Donations:					
General Governmental Funds	91,000	98,100	78,700	57,300	57,300
Special Revenue Funds	100,400	100,000	100,000	100,000	100,000
Total Sales	191,400	198,100	178,700	157,300	157,300
Other Income:					
Special Assessments	41,700	35,100	36,400	31,600	29,400
Student Activities Fundraising	1,305,000	1,350,000	1,305,000	1,650,000	1,650,000
Miscellaneous Revenues	4,286,600	2,789,000	1,705,000	3,072,600	3,075,300
Bond/Loan Proceeds	16,747,800	-	-	-	-
Total Other Income	22,381,100	4,174,100	3,046,400	4,754,200	4,754,700
Total Local Support	344,362,100	353,256,800	351,227,300	370,651,200	373,523,700
Total Revenues	445,068,200	440,886,300	428,927,700	440,866,500	435,733,200
UND BALANCE					
Increase (Decrease) in Fund Balance					
Combined Governmental Funds	15,592,000	(4,499,100)	8,480,600	(7,244,100)	(2,630,600)
All Other Funds	30,122,700	(34,275,500)	(34,643,900)	(11,045,100)	10,329,000
Total Fund Balance Inc (Dec)	\$ 45,714,700	(38,774,600)	(26,163,300)	(18,289,200)	7,698,400

SUMMARY OF EXPENDITURES BY FUND

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
General Governmental Funds:					
Mayor and Assembly	7,414,800	11,123,500	10,792,600	11,292,100	8,959,700
Administration:					
City Manager	2,786,100	3,713,800	3,162,800	3,599,500	3,032,300
City Clerk	606,700	932,800	858,400	942,900	958,500
Information Technology	3,506,200	4,403,200	4,282,200	4,680,800	4,806,900
Fire/Emergency Medical Services	12,529,800	14,811,300	14,121,400	15,199,300	15,527,300
Community Development	3,239,500	4,398,000	3,883,300	4,406,800	4,303,600
Finance	6,260,700	7,376,100	6,856,000	7,429,200	7,428,200
Human Resources	789,300	1,045,200	937,800	993,700	995,600
Law	2,333,900	2,572,800	2,509,300	2,677,500	2,721,200
Libraries	3,630,400	4,120,800	3,550,400	4,199,800	4,296,200
Parks and Recreation:					
Parks and Landscape	2,885,800	3,213,900	2,900,500	3,495,300	3,491,700
Administration and Recreation	4,215,100	5,053,700	4,762,000	5,510,200	5,630,200
Aquatics	2,477,000	2,950,900	2,532,900	2,975,100	3,042,500
Centennial Hall (Visitor Services)	563,200	670,500	664,500	695,000	715,700
Police	18,050,300	21,084,200	19,321,700	21,886,200	22,351,000
Public Works & Engineering:					
General Engineering	355,900	434,800	369,800	402,000	416,300
RecycleWorks	1,721,900	2,419,400	2,216,500	2,421,500	2,489,900
Streets	5,960,000	6,953,800	6,672,300	6,990,400	7,255,800
Transit	6,715,300	8,135,900	7,273,700	9,138,100	9,194,400
Support to Other Funds	37,216,900	45,829,100	45,829,100	39,288,400	37,502,000
Non-Departmental	-	170,000	-	-	-
Interdepartmental Charges	(4,901,300)	(5,481,700)	(5,501,700)	(6,338,900)	(6,350,300)
Capital Projects Indirect Cost Allocation	(450,500)	(550,000)	(550,000)	(600,000)	(600,000)
Total	117,907,000	145,382,000	137,445,500	141,284,900	138,168,700
Special Revenue Funds:					
Education - Operating	70,132,000	75,221,700	73,269,600	67,827,400	68,056,400
Education - Special Revenue	21,484,500	21,095,300	19,278,100	17,570,000	17,570,000
Sales Tax	1,158,200	1,416,400	1,415,800	1,542,900	1,542,900
Hotel Tax	37,000	58,800	58,800	94,500	94,500
Tobacco Excise Tax	76,400	71,400	71,400	79,900	79,900
Pandemic Response	410,600	347,300	347,300	-	-
Affordable Housing	2,519,000	3,875,500	3,782,500	286,700	286,700
Downtown Parking	685,500	782,400	662,800	764,700	792,100
Eaglecrest	3,585,600	3,875,600	3,840,000	4,198,000	4,316,800
Lands	617,600	1,195,700	1,054,100	1,367,600	1,334,200
Marine Passenger Fee	7,500	20,100	20,100	20,100	20,100
Port Development	7,600	20,100	20,100	20,100	20,100
Support to Other Funds	85,994,700	117,497,000	117,497,000	102,443,200	85,889,100
Total	186,716,200	225,477,300	221,317,600	196,215,100	180,002,800

SUMMARY OF EXPENDITURES BY FUND

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
Debt Service Funds:					
Debt Service	10,987,200	11,519,700	11,522,000	10,411,200	10,373,700
Support to Other Funds	6,600,000	-	-	-	-
Total	17,587,200	11,519,700	11,522,000	10,411,200	10,373,700
Special Assessment Funds:					
Special Assessment	142,900	141,100	141,100	139,200	137,400
Support to Other Funds	10,500	7,600	7,600	6,100	4,800
Total	153,400	148,700	148,700	145,300	142,200
Permanent Fund:					
Support to Other Funds	113,200	107,300	107,300	109,200	109,200
Total	113,200	107,300	107,300	109,200	109,200
Enterprise Funds:					
Juneau International Airport	12,494,100	12,686,600	13,703,700	13,060,400	13,287,800
Bartlett Regional Hospital	111,879,300	147,269,000	150,347,100	150,101,300	149,381,200
Harbors	4,408,600	5,194,300	5,191,400	5,375,200	5,463,800
Docks	2,341,500	2,542,500	2,728,300	2,845,900	2,889,200
Water	3,838,700	4,304,700	3,896,400	4,687,100	4,771,200
Wastewater	13,068,700	15,078,100	13,203,800	15,527,700	15,946,400
Support to Other Funds	23,164,200	8,089,100	8,089,100	5,900,000	6,900,000
Interdepartmental Charges	(15,100)	(40,200)	(40,200)	(40,200)	(40,200)
Total	171,180,000	195,124,100	197,119,600	197,457,400	198,599,400
Internal Service Funds:					
Facilities Maintenance	2,957,000	3,303,600	3,081,900	4,637,600	4,605,200
Fleet and Equipment Reserve	1,782,500	17,858,000	8,151,400	16,738,800	5,869,900
Public Works Fleet Maintenance	2,449,300	2,825,300	2,465,000	2,685,500	2,734,500
Risk Management	28,558,800	37,000,200	32,205,500	35,289,600	37,705,300
Support to Other Funds	60,000	100,000	100,000	-	-
Interdepartmental Charges	(41,558,700)	(46,197,500)	(45,108,700)	(49,083,300)	(53,071,400)
Total	(5,751,100)	14,889,600	895,100	10,268,200	(2,156,500)
Capital Projects:					
Capital Projects	63,505,700	55,378,200	54,988,700	47,725,000	29,855,200
CIP Engineering	1,101,800	3,264,200	3,176,700	3,286,000	3,344,800
Support to Other Funds	7,106,400	14,600	491,600	-	-
Total	71,713,900	58,657,000	58,657,000	51,011,000	33,200,000
Total Departmental Expenditures	559,619,800	651,305,700	627,212,800	606,902,300	558,439,500
Less: Support to Other Funds	160,265,900	171,644,700	172,121,700	147,746,900	130,405,100
Total Expenditures	399,353,900	479,661,000	455,091,100	459,155,400	428,034,400

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

	FY25 Proposed Budget				
	Salary/OT	Benefits	Total Salaries/Benefits	Commodities/ Services	Total Expenses
General Governmental Funds:					
Mayor and Assembly Administration:	114,900	262,800	377,700	2,106,100	2,483,800
City Manager	1,131,600	591,400	1,723,000	1,562,100	3,285,100
City Clerk	370,900	196,300	567,200	375,700	942,900
Information Technology	1,330,500	766,200	2,096,700	2,584,100	4,680,800
Fire/Emergency Medical Services	7,069,500	3,875,100	10,944,600	4,254,700	15,199,300
Community Development	2,233,200	1,272,800	3,506,000	900,800	4,406,800
Finance	3,589,600	2,159,500	5,749,100	1,640,100	7,389,200
Human Resources	563,600	296,900	860,500	133,200	993,700
Law	1,305,600	631,800	1,937,400	740,100	2,677,500
Libraries	1,780,100	1,099,100	2,879,200	1,313,800	4,193,000
Parks and Recreation:					
Parks and Landscape	1,286,100	746,400	2,032,500	1,462,800	3,495,300
Administration and Recreation	2,448,100	1,491,000	3,939,100	1,238,600	5,177,700
Aquatics	1,107,200	607,800	1,715,000	1,260,100	2,975,100
Centennial Hall (Visitor Services)	-	50,000	50,000	645,000	695,000
Police	10,854,400	5,784,800	16,639,200	5,247,000	21,886,200
Public Works & Engineering:					
General Engineering	237,000	126,600	363,600	38,400	402,000
RecycleWorks	132,000	72,500	204,500	2,217,000	2,421,500
Streets	2,037,800	1,214,400	3,252,200	3,738,200	6,990,400
Transit	3,594,000	2,115,000	5,709,000	3,429,100	9,138,100
Total	41,186,100	23,360,400	64,546,500	34,886,900	99,433,400
Special Revenue Funds:					
Education	39,123,400	26,082,300	65,205,700	20,191,700	85,397,400
Downtown Parking	58,200	38,200	96,400	668,300	764,700
Eaglecrest	1,562,600	708,200	2,270,800	1,927,200	4,198,000
Lands	344,000	192,500	536,500	681,100	1,217,600
Total	41,088,200	27,021,200	68,109,400	23,468,300	91,577,700
Enterprise Funds:					
Juneau International Airport	2,074,400	1,821,100	3,895,500	6,650,800	10,546,300
Bartlett Regional Hospital	67,508,800	34,504,000	102,012,800	42,814,300	144,827,100
Harbors	1,413,000	839,400	2,252,400	2,428,400	4,680,800
Docks	971,000	636,500	1,607,500	1,238,400	2,845,900
Water	1,319,600	720,100	2,039,700	2,328,100	4,367,800
Wastewater	2,993,300	1,756,300	4,749,600	9,210,900	13,960,500
Total	76,280,100	40,277,400	116,557,500	64,670,900	181,228,400
Internal Service Funds:					
Facilities Maintenance	1,113,500	638,000	1,751,500	2,886,100	4,637,600
Public Works Fleet	625,600	343,400	969,000	1,716,500	2,685,500
Risk Management	528,200	296,500	824,700	34,464,900	35,289,600
Total	2,267,300	1,277,900	3,545,200	39,067,500	42,612,700
Capital Projects:					
CIP Engineering	1,951,000	1,008,900	2,959,900	326,100	3,286,000
Total	1,951,000	1,008,900	2,959,900	326,100	3,286,000
Grand Total	162,772,700	92,945,800	255,718,500	162,419,700	418,138,200

SUMMARY OF STAFFING

	Number of FTEs				FY25	FY26
	FY21	FY22	FY23	FY24	Proposed Budget	Proposed Budget
General Governmental Funds:						
Mayor and Assembly	9.00	9.00	9.00	9.00	9.00	9.00
Administration:						
City Manager	10.50	12.50	9.50	11.75	10.25	10.25
City Clerk	2.68	2.68	4.36	4.50	4.50	4.50
Information Technology	16.66	15.66	15.00	16.00	15.00	15.00
Community Development	24.00	23.00	24.66	24.66	25.66	25.66
Finance	45.00	44.10	44.10	45.05	46.05	46.05
Fire/Emergency Medical Services	60.30	69.80	69.80	70.30	70.30	70.30
Human Resources	4.40	4.40	4.40	5.80	5.60	5.60
Law	11.50	11.50	11.25	10.25	10.25	10.25
Libraries	27.71	27.21	27.41	27.42	27.42	27.42
Parks and Recreation:						
Parks and Landscape	21.53	21.24	21.24	21.24	21.74	21.74
Administration and Recreation	34.41	37.97	39.82	42.08	46.18	46.18
Aquatics	24.87	24.67	24.67	25.27	25.27	25.27
Police	97.84	97.84	97.84	96.84	97.84	97.84
Public Works & Engineering:						
General Engineering	1.90	1.90	3.10	2.45	1.90	1.90
RecycleWorks	1.30	1.30	1.20	1.20	1.40	1.40
Streets	21.91	21.89	25.23	25.23	25.23	25.23
Transit	39.98	39.98	39.68	39.68	43.60	43.60
Total	455.49	466.64	472.26	478.72	487.19	487.19
Special Revenue Funds:						
Education	676.73	670.70	670.70	645.10	563.45	563.45
Downtown Parking	0.31	0.31	0.24	0.24	0.90	0.90
Eaglecrest	35.60	33.40	33.40	33.99	33.99	33.99
Lands	3.60	3.60	3.60	3.60	3.60	3.60
Total	716.24	708.01	707.94	682.93	601.94	601.94
Special Assessment Funds:						
Engineering	1.10	1.10	1.10	-	-	-
Total	1.10	1.10	1.10	-	-	-
Enterprise Funds:						
Juneau International Airport	36.97	36.97	35.48	35.40	37.20	37.20
Bartlett Regional Hospital	506.00	566.00	617.00	675.00	713.00	713.00
Harbors	16.33	16.33	16.83	17.95	17.95	17.95
Docks	13.74	13.74	19.20	19.75	19.75	19.75
Water	14.08	14.08	14.00	12.40	13.85	13.85
Wastewater	37.16	37.15	37.05	34.25	32.75	32.75
Total	624.28	684.27	739.56	794.75	834.50	834.50
Internal Service Funds:						
Facilities Maintenance	10.75	11.25	11.25	11.25	13.15	13.15
Public Works Fleet	6.25	6.23	6.25	6.25	6.25	6.25
Risk Management	5.70	5.70	5.70	5.70	5.90	5.90
Total	22.70	23.18	23.20	23.20	25.30	25.30
Capital Projects:						
CIP Engineering	16.75	16.70	17.65	18.95	19.20	19.20
Total	16.75	16.70	17.65	18.95	19.20	19.20
Total Staffing	1,836.56	1,899.90	1,961.71	1,998.55	1,968.13	1,968.13

NOTES

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INTERDEPARTMENTAL REVENUES

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
General Governmental					
Mayor and Assembly	24,000	64,800	64,800	123,900	123,900
City Manager	401,500	432,000	432,000	468,700	468,700
City Clerk	81,900	97,000	97,000	136,100	136,100
Human Resources	191,700	212,100	212,100	245,400	245,400
Information Technology	841,100	864,800	884,800	1,000,800	1,000,800
Finance	2,808,300	3,169,800	3,169,800	3,610,000	3,610,000
Law	279,100	314,300	314,300	427,500	427,500
Libraries	15,500	16,500	16,500	16,500	16,500
Parks and Recreation	146,100	181,700	181,700	189,000	198,600
Police	96,300	113,700	113,700	105,600	107,000
Streets	15,900	15,000	15,000	15,400	15,800
Total	4,901,400	5,481,700	5,501,700	6,338,900	6,350,300
Enterprise					
Docks	15,100	40,200	40,200	40,200	40,200
Total	15,100	40,200	40,200	40,200	40,200
Internal Service					
Equipment Acquisition	3,820,200	3,894,100	3,974,100	4,682,500	4,871,000
Fleet Maintenance	2,586,600	2,714,300	2,400,300	2,690,800	2,739,100
Risk Management	32,158,500	36,385,100	35,530,300	37,149,200	40,825,500
Facilities Maintenance	2,993,500	3,204,000	3,204,000	4,560,800	4,635,800
Total	41,558,800	46,197,500	45,108,700	49,083,300	53,071,400
Total Interdepartmental Charges	46,475,300	51,719,400	50,650,600	55,462,400	59,461,900

SUPPORT TO OTHER FUNDS

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
General Governmental Funds Support To:					
Education - Operating	33,086,900	41,073,600	41,073,600	38,122,400	36,472,000
Downtown Parking	100,000	100,000	100,000	100,000	100,000
Eaglecrest	930,000	1,055,500	1,055,500	930,000	930,000
Affordable Housing Fund	-	1,600,000	1,600,000	-	-
Capital Projects	3,100,000	-	-	136,000	-
Bartlett Regional Hospital	-	2,000,000	2,000,000	-	-
Total	37,216,900	45,829,100	45,829,100	39,288,400	37,502,000
Special Revenue Funds Support To:					
Sales Tax Support To:					
General Governmental Funds	28,936,500	51,016,500	51,016,500	39,086,900	44,860,700
Affordable Housing	400,000	-	-	500,000	1,000,000
Fleet and Equipment Reserve	-	1,200,000	1,200,000	-	-
Capital Projects	22,675,000	34,880,000	34,880,000	34,800,000	25,800,000
Hotel Tax Support To:					
General Governmental Funds	1,117,200	1,220,000	1,220,000	1,287,900	1,287,900
Visitor Services	639,100	670,500	670,500	695,000	715,700
Debt Service	464,400	229,200	229,200	297,600	463,600
Capital Projects	2,500,000	-	-	-	-
Affordable Housing Fund	-	-	-	1,075,500	515,200
Tobacco Excise Tax Support To:					
General Governmental Funds	2,154,900	2,818,600	2,818,600	2,780,100	2,780,100
Bartlett Regional Hospital	518,000	-	-	-	-
Pandemic Response Fund Support To:					
General Governmental Funds	5,535,700	1,321,500	1,321,500	-	-
Affordable Housing Fund Support To:					
General Governmental Funds	120,300	1,000,000	1,000,000	-	-
Education - Operating Support To:					
Capital Projects	30,000	-	-	-	-
Eaglecrest Gondola Support To:					
Capital Projects	10,000,000	-	-	-	-
Lands Support To:					
Capital Projects	150,000	1,200,000	1,200,000	825,000	500,000
Marine Passenger Fee Support To:					
General Governmental	3,900,600	4,139,700	4,139,700	6,489,000	5,208,500
Docks	717,000	717,000	717,000	717,000	717,000
Facilities Maintenance	12,600	12,600	12,600	12,600	12,600
Port Development Support To:					
General Governmental Funds	-	-	-	2,500,000	-
Debt Service	2,028,400	2,026,400	2,026,400	2,026,600	2,027,800
Capital Projects	4,095,000	15,045,000	15,045,000	9,350,000	-
Total	85,994,700	117,497,000	117,497,000	102,443,200	85,889,100

SUPPORT TO OTHER FUNDS

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
Debt Service Fund Support To:					
Capital Projects	6,600,000	-	-	-	-
Total	6,600,000	-	-	-	-
Special Assessment Funds Support To:					
General Governmental Funds	10,500	7,600	7,600	6,100	4,800
Total	10,500	7,600	7,600	6,100	4,800
Permanent Fund Support To:					
General Governmental Funds	113,200	107,300	107,300	109,200	109,200
Total	113,200	107,300	107,300	109,200	109,200
Enterprise Funds Support To:					
Debt Service	660,300	657,100	657,100	-	-
Capital Projects	22,503,900	7,432,000	7,432,000	5,900,000	6,900,000
Total	23,164,200	8,089,100	8,089,100	5,900,000	6,900,000
Internal Service Fund Support To:					
Capital Projects	60,000	100,000	100,000	-	-
Total	60,000	100,000	100,000	-	-
Capital Projects Support To:					
Risk Management	63,300	-	-	-	-
Bartlett Regional Hospital	7,026,000	-	-	-	-
Harbors	17,100	-	-	-	-
Airport	-	14,600	491,600	-	-
Total	7,106,400	14,600	491,600	-	-
Total Support To Other Funds	160,265,900	171,644,700	172,121,700	147,746,900	130,405,100

SUPPORT FROM OTHER FUNDS

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
General Governmental Funds Support From:					
Sales Tax	28,936,500	51,016,500	51,016,500	39,086,900	44,860,700
Hotel Tax	1,756,300	1,890,500	1,890,500	1,982,900	2,003,600
Tobacco Excise Tax	2,154,900	2,818,600	2,818,600	2,780,100	2,780,100
Affordable Housing	120,300	1,000,000	1,000,000	-	-
Pandemic Response Fund	5,535,700	1,321,500	1,321,500	-	-
Marine Passenger Fee	3,900,600	4,139,700	4,139,700	6,489,000	5,208,500
Special Assessment Funds	10,500	7,600	7,600	6,100	4,800
Permanent Fund	113,200	107,300	107,300	109,200	109,200
Port Development Fund	-	-	-	2,500,000	-
Total	42,528,000	62,301,700	62,301,700	52,954,200	54,966,900
Special Revenue Funds Support From:					
Sales Tax Support From:					
Affordable Housing Support From:					
General Governmental Funds	-	1,600,000	1,600,000	-	-
Sales Tax	400,000	-	-	500,000	1,000,000
Hotel Tax	-	-	-	1,075,500	515,200
Education - Operating Support From:					
General Governmental Funds	28,491,200	34,875,800	34,875,800	34,432,000	34,432,000
Education - Special Revenue Support From:					
General Governmental Funds	4,595,700	6,197,800	6,197,800	3,690,400	2,040,000
Downtown Parking Support From:					
General Governmental Funds	100,000	100,000	100,000	100,000	100,000
Eaglecrest Support From:					
General Governmental Funds	930,000	1,055,500	1,055,500	930,000	930,000
Total	34,516,900	43,829,100	43,829,100	40,727,900	39,017,200
Debt Service Fund Support From:					
Hotel Tax	464,400	229,200	229,200	297,600	463,600
Port Development Fees	2,028,400	2,026,400	2,026,400	2,026,600	2,027,800
Airport	660,300	657,100	657,100	-	-
Total	3,153,100	2,912,700	2,912,700	2,324,200	2,491,400

SUPPORT FROM OTHER FUNDS

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
Enterprise Funds Support From:					
Bartlett Regional Hospital Support From:					
General Governmental Funds	-	2,000,000	2,000,000	-	-
Tobacco Excise Tax	518,000	-	-	-	-
Capital Projects	7,026,000	-	-	-	-
Wastewater Support From:					
Capital Projects	17,100	-	-	-	-
Airport Support From:					
Capital Projects	-	14,600	491,600	-	-
Dock Support From:					
Marine Passenger Fees	717,000	717,000	717,000	717,000	717,000
Total	8,278,100	2,731,600	3,208,600	717,000	717,000
Internal Service Support From:					
Sales Tax	-	1,200,000	1,200,000	-	-
Capital Projects	63,300	-	-	-	-
Marine Passenger Fees	12,600	12,600	12,600	12,600	12,600
Total	75,900	1,212,600	1,212,600	12,600	12,600
Capital Projects Support From:					
Sales Tax	22,675,000	34,880,000	34,880,000	34,800,000	25,800,000
Hotel Tax	2,500,000	-	-	-	-
Port Development	4,095,000	15,045,000	15,045,000	9,350,000	-
Lands	150,000	1,200,000	1,200,000	825,000	500,000
Eaglecrest Gondola	10,000,000	-	-	-	-
Downtown Parking	-	100,000	100,000	-	-
Fleet and Equipment Reserve	60,000	-	-	-	-
Airport	-	600,000	600,000	-	-
Bartlett Regional Hospital	12,285,900	2,000,000	2,000,000	-	3,000,000
Education	30,000	-	-	-	-
Harbors	750,000	-	-	2,000,000	-
Water	2,803,000	3,500,000	3,500,000	2,500,000	2,500,000
Wastewater	6,665,000	1,332,000	1,332,000	1,400,000	1,400,000
Debt Service	6,600,000	-	-	-	-
General Fund	3,100,000	-	-	136,000	-
Total	71,713,900	58,657,000	58,657,000	51,011,000	33,200,000
Total Support From Other Funds	160,265,900	171,644,700	172,121,700	147,746,900	130,405,100

CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance	+	Projected Revenues	+	Support From	-	Support To
General Governmental Funds	\$ 39,512,800		88,025,500		52,954,200		39,288,400
Special Revenue Funds							
Education - Operating	(1,728,800)		33,395,400		34,432,000		-
Education - Special Revenue	4,407,900		15,530,000		3,690,400		-
Sales Tax	4,413,400		73,280,000		-		74,386,900
Hotel Tax	739,800		3,290,000		-		3,356,000
Tobacco Excise Tax	436,400		2,860,000		-		2,780,100
Affordable Housing	1,064,300		1,090,700		500,000		-
Downtown Parking	351,600		636,500		100,000		-
Eaglecrest	9,300		2,852,000		930,000		-
Eaglecrest Gondola	-		-		-		-
Lands	4,315,800		1,101,900		-		825,000
Marine Passenger Fee	1,587,900		8,250,000		-		7,218,600
Port Development Fee	2,617,500		13,200,000		-		11,376,600
Total Special Revenue Funds	18,215,100		155,486,500		39,652,400		99,943,200
Debt Service Fund	1,861,700		8,322,400		2,324,200		-
Special Assessment Funds	289,200		44,700		-		6,100
Jensen-Olson Arboretum	2,762,300		63,100		-		109,200
Enterprise Funds							
Juneau International Airport	9,731,100		10,924,300		-		-
Bartlett Regional Hospital	35,904,000		146,633,200		-		-
Harbors	5,009,400		6,342,400		-		2,000,000
Docks	3,223,200		2,727,500		717,000		-
Water	8,589,700		7,034,100		-		2,500,000
Wastewater	7,258,000		16,067,800		-		1,400,000
Total Enterprise Funds	69,715,400		189,729,300		717,000		5,900,000
Internal Service Funds							
Fleet and Equipment Reserve	11,700,000		14,622,700		-		-
Facilities Maintenance	621,300		4,560,800		12,600		-
Risk Management	13,415,700		37,149,200		-		-
Total Internal Service Funds	25,737,000		56,332,700		12,600		-
Capital Projects	111,036,800		-		51,011,000		-
Interdepartmental Charges	-		55,462,400		-		-
Total City Funds	\$ 269,130,300		553,466,600		146,671,400		145,246,900

CHANGES IN FUND BALANCES – FY25

Requested Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
108,935,400		32,268,700		15,560,200		16,708,500	General Governmental Funds
							Special Revenue Funds
67,827,400		(1,728,800)		-		(1,728,800)	Education - Operating
17,570,000		6,058,300		-		6,058,300	Education - Special Revenue
1,542,900		1,763,600		-		1,763,600	Sales Tax
94,500		579,300		433,500		145,800	Hotel Tax
79,900		436,400		-		436,400	Tobacco Excise Tax
286,700		2,368,300		-		2,368,300	Affordable Housing
764,700		323,400		-		323,400	Downtown Parking
4,198,000		(406,700)		253,900		(660,600)	Eaglecrest
-		-		-		-	Eaglecrest Gondola
1,367,600		3,225,100		-		3,225,100	Lands
20,100		2,599,200		-		2,599,200	Marine Passenger Fee
2,520,100		1,920,800		-		1,920,800	Port Development Fee
96,271,900		17,138,900		687,400		16,451,500	Total Special Revenue Funds
10,411,300		2,097,000		2,097,000		-	Debt Service Fund
139,200		188,600		-		188,600	Special Assessment Funds
-		2,716,200		2,097,200		619,000	Jensen-Olson Arboretum
							Enterprise Funds
13,060,400		7,595,000		2,755,600		4,839,400	Juneau International Airport
150,101,300		32,435,900		3,241,000		29,194,900	Bartlett Regional Hospital
5,375,200		3,976,600		795,400		3,181,200	Harbors
2,845,900		3,821,800		-		3,821,800	Docks
4,687,100		8,436,700		-		8,436,700	Water
15,527,700		6,398,100		-		6,398,100	Wastewater
191,597,600		62,664,100		6,792,000		55,872,100	Total Enterprise Funds
							Internal Service Funds
19,424,300		6,898,400		-		6,898,400	Fleet and Equipment Reserve
4,637,600		557,100		-		557,100	Facilities Maintenance
35,289,600		15,275,300		-		15,275,300	Risk Management
59,351,500		22,730,800		-		22,730,800	Total Internal Service Funds
51,011,000		111,036,800		-		111,036,800	Capital Projects
55,462,400		-		-		-	Interdepartmental Charges
573,180,300		250,841,100		27,233,800		223,607,300	Total City Funds

CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance	+	Projected Revenues	+	Support From	-	Support To
General Governmental Funds	\$ 32,268,700		87,521,500		54,966,900		37,502,000
Special Revenue Funds							
Education - Operating	(1,728,800)		33,395,400		34,432,000		-
Education - Special Revenue	6,058,300		15,530,000		2,040,000		-
Sales Tax	1,763,600		75,310,000		-		71,660,700
Hotel Tax	145,800		3,360,000		-		2,982,400
Tobacco Excise Tax	436,400		2,860,000		-		2,780,100
Affordable Housing	2,368,300		530,400		1,000,000		-
Downtown Parking	323,400		662,400		100,000		-
Eaglecrest	(406,700)		3,003,000		930,000		-
Eaglecrest Gondola	-		-		-		-
Lands	3,225,100		1,086,800		-		500,000
Marine Passenger Fee	2,599,200		8,250,000		-		5,938,100
Port Development Fee	1,920,800		13,200,000		-		2,027,800
Total Special Revenue Funds	16,705,400		157,188,000		38,502,000		85,889,100
Debt Service Fund	2,097,000		7,882,400		2,491,400		-
Special Assessment Funds	188,600		40,100		-		4,800
Jensen-Olson Arboretum	2,716,200		65,600		-		109,200
Enterprise Funds							
Juneau International Airport	7,595,000		10,804,900		-		-
Bartlett Regional Hospital	32,435,900		146,633,200		-		3,000,000
Harbors	3,976,600		6,415,600		-		-
Docks	3,821,800		2,729,800		717,000		-
Water	8,436,700		7,138,300		-		2,500,000
Wastewater	6,398,100		16,379,100		-		1,400,000
Total Enterprise Funds	62,664,100		190,100,900		717,000		6,900,000
Internal Service Funds							
Public Works Fleet	6,898,400		8,050,300		-		-
Facilities Maintenance	557,100		4,635,800		12,600		-
Risk Management	15,275,300		40,825,500		-		-
Total Internal Service Funds	22,730,800		53,511,600		12,600		-
Capital Projects	111,036,800		-		33,200,000		-
Interdepartmental Charges	-		59,461,900		-		-
Total City Funds	\$ 250,407,600		555,772,000		129,889,900		130,405,100

CHANGES IN FUND BALANCES – FY26

Requested Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
107,617,000		29,638,100		15,560,200		14,077,900	General Governmental Funds
							Special Revenue Funds
68,056,400		(1,957,800)		-		(1,957,800)	Education - Operating
17,570,000		6,058,300		-		6,058,300	Education - Special Revenue
1,542,900		3,870,000		-		3,870,000	Sales Tax
94,500		428,900		283,100		145,800	Hotel Tax
79,900		436,400		-		436,400	Tobacco Excise Tax
286,700		3,612,000		-		3,612,000	Affordable Housing
792,100		293,700		-		293,700	Downtown Parking
4,316,800		(790,500)		253,900		(1,044,400)	Eaglecrest
-		-		-		-	Eaglecrest Gondola
1,334,200		2,477,700		-		2,477,700	Lands
20,100		4,891,000		-		4,891,000	Marine Passenger Fee
20,100		13,072,900		-		13,072,900	Port Development Fee
94,113,700		32,392,600		537,000		31,855,600	Total Special Revenue Funds
10,373,800		2,097,000		2,097,000		-	Debt Service Fund
137,400		86,500		-		86,500	Special Assessment Funds
-		2,672,600		2,097,200		575,400	Jensen-Olson Arboretum
							Enterprise Funds
13,287,800		5,112,100		367,100		4,745,000	Juneau International Airport
149,381,300		26,687,800		3,241,000		23,446,800	Bartlett Regional Hospital
5,463,800		4,928,400		795,400		4,133,000	Harbors
2,889,200		4,379,400		-		4,379,400	Docks
4,771,200		8,303,800		-		8,303,800	Water
15,946,400		5,430,800		-		5,430,800	Wastewater
191,739,700		54,842,300		4,403,500		50,438,800	Total Enterprise Funds
							Internal Service Funds
8,604,400		6,344,300		-		6,344,300	Public Works Fleet
4,605,200		600,300		-		600,300	Facilities Maintenance
37,705,300		18,395,500		-		18,395,500	Risk Management
50,914,900		25,340,100		-		25,340,100	Total Internal Service Funds
33,200,000		111,036,800		-		111,036,800	Capital Projects
59,461,900		-		-		-	Interdepartmental Charges
547,558,400		258,106,000		24,694,900		233,411,100	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 will be adjusted annually based on the most recently-audited annual financial statements. Appropriations from the budget reserve require Assembly action and will be limited to providing temporary funding for unforeseen needs on an emergency or nonrecurring basis; or to permit orderly budget reductions and/or tax adjustments, for a period not to exceed two fiscal years, when funding sources are lost or substantially reduced. If the budget reserve falls below the target (two months general governmental operating revenue or 16.7%) a plan for replenishment will be developed by the City Manager and presented to the Assembly for action. Reserve replenishment takes priority over tax reductions and/or mill rate reductions. The projected balance in the Budget Reserve is \$15.2 million for FY25 and FY26. In FY21 \$3 million of reserve funds were used to issue business loans through the Juneau Economic Development Council due to the global pandemic. The full balance of these loans will be paid back by the end of FY24. In FY24, the Assembly appropriated a \$4.1 million loan to the Juneau School District to continue providing educational services in FY24 while it continues reducing expenditures to address its structural deficit. The loan period is five years at 0% interest, with the first payment due no later than in FY26.

Individual Funds

The following is a summary and explanation of the FY25 and FY26 Proposed Budgets ending fund balances. The fund balance review is targeted specifically at the General, Major Special Revenue, and Fleet Funds. The majority of the special revenue funds' fund balances are use restricted and not considered available for general governmental functions.

General Fund – The two-year budget as presented projects \$39.5 million carry forward of available fund balance after FY24, excluding the \$15.2 million set aside as the general governmental budget reserves. To balance the FY25 and FY26 Proposed Budgets, CBJ is projecting to use \$7.2 million and \$2.6 million, respectively, of fund balance to support operating needs.

Marine Passenger Fee – In October 1999, voters approved a \$5.00 per person cruise ship passenger fee. The CBJ began collecting revenues in April 2000. Marine passenger fees can be used for mitigating the impacts of cruise ship passengers on local services and for port related capital projects. The fund was in a deficit for multiple years due to reduced passenger fee revenue from the COVID pandemic, fully repaying the deficit in FY24. The projected ending fund balance is \$2.6 million and \$4.9 million for FY25 and FY26, respectively.

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. Eaglecrest entered into a partnership with Goldbelt for a \$10 million investment in the installation of a Gondola to promote tourism activity. Eaglecrest is requesting a one-time loan from the Assembly in FY25 to cover their current fund deficit of \$660,600 and to help prepare the ski area for the Gondola expansion.

Education Operating and Special Revenue/Other – These fund balances are managed by the Juneau School District (JSD) Board of Education. JSD is projecting to carry forward a negative \$1.7 million balance in its Operating Fund and a positive fund balance of \$4.4 million in its Special Revenue Funds from FY24. The district is facing a structural budget deficit and is actively working to address it through reduced expenditures, school consolidation and facility closures.

CHANGES IN FUND BALANCES

Lands and Resource Management – The projected carryovers for FY25 and FY26 are \$3.2 million and \$2.5 million, respectively. These funds are restricted and not considered available for other general governmental functions.

Downtown Parking – The total projected fund balance in FY25 and FY26 is \$323,400 and \$293,700, respectively. 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 balances for FY25 and FY26 are \$1.8 million and \$3.9 million, respectively.

Port Development – The Port Development Fund includes revenues from the \$3 per passenger CBJ Port Development Fee and the \$5 per passenger State Marine Passenger Fee. FY12 is the first year that the CBJ received State Marine Passenger fees. The projected carryover for the Port Development Fund is \$1.9 million for FY25 and \$13.1 million for FY26. 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 FY25 and FY26 are being used for debt service on the revenue bonds issued for the Seawalk and multiple waterfront capital improvement projects.

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

Enterprise Funds (for all funds) – The total projected carryover of \$55.9 million for FY25 and \$50.4 million for FY26 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 for FY25 and FY26 is \$6.9 million and \$6.3 million, respectively. \$374,600 of the FY25 balancemis 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 equipment needed for City operations (Police, Fire, Streets, etc.) and the fund balance is supported by a multi-year replacement/funding plan.

Risk Management – The total projected carryover for FY25 is \$15.3 million and in FY26 is \$18.4 million. The FY25 individual components of this balance are made up of \$9 million for Health & Wellness, \$2.6 million Workers Compensation, \$1.3 million Property, \$675,000 General/Auto Liability, \$614,000 Employee Practice, \$25,100 Special Coverage, and \$1.1 million for Unemployment Compensation. These reserve funds support all CBJ functions including hospital and the chool 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.

Special Assessments/LID's – The fund balance carryover of \$188,600 for FY25 and \$86,500 for FY26 is comprised of consolidated LID fund balances. 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 FY25 and FY26 fund balances are projected at \$0, with a \$2.1 million reserve. The reservation of fund balance is for the 2014 Seawalk and 2015 Port (16B Dock) general obligation bonds, as required by the bond covenant. There are no specific rules for maintaining a set balance since all bonds now carry fixed interest rates.

Jensen-Olson Arboretum – The projected carryover for FY25 and FY26 is \$2.7 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. CBJ has reserved the principal amount, which the CBJ is precluded from spending as per the 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.

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 2025 fiscal year (2024 calendar year) is \$6.5 billion, up 0.6% from fiscal year 2024.

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 \$614 million of property exemptions. The Senior Citizen and Disabled Veteran exemptions are about 71% of the total.

ASSESSED VALUE CHANGES

The Assessor is projecting areawide taxable assessed values, net of estimated property appeals, for FY25 (calendar 2024) at \$6.5 billion. This amount includes both real and business personal property assessments. This represents an increase of approximately \$41.8 million (0.6%) 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 10.32 mills is paying property taxes equal to 1.032% 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>FY23</u>	<u>Adopted FY24</u>	<u>Proposed FY25</u>	<u>Proposed FY26</u>
Operational				
Areawide	6.60	6.20	6.36	6.36
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	8.96	9.12	9.12
Debt Service	1.20	1.20	1.20	1.20
Total Mill Levy	10.56	10.16	10.32	10.32
Mill Change		(0.40)	0.16	-
% Change		(3.79) %	1.57 %	- %

The 2024 property assessments do not include an estimated \$377 million in required State exemptions for 2,608 (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 FY25 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 \$3.89 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 FY25 is 9.12 mills, a 0.16 mill increase from FY24, and the debt mill levy is proposed to be 1.20 mills, flat over FY24. This brings the total FY25 mill levy to 10.32, an increase of 0.16 mills from FY24.

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	9.36	1.20	10.56
2024	13%	\$6,506.0	6.20	2.45	0.31	8.96	1.20	10.16
2025	0.6%	\$6,547.8	6.36	2.45	0.31	9.12	1.20	10.32

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 Roded Service Area. Under this revised concept, services previously funded as areawide were transferred to the new Roded Service Area (see below). This shift provided tax relief to properties outside of the Roded 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 | Visitor Services |
| 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) | |
| Information Technology | Parks and Landscape Maintenance | |

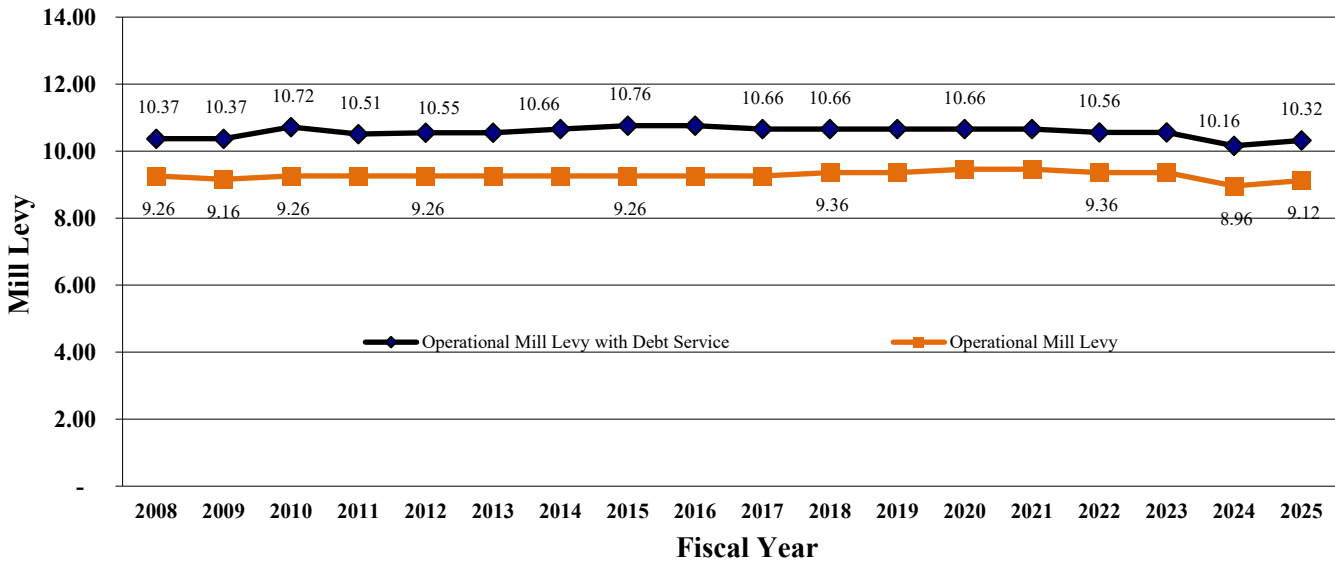
Roded Service Area:

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

Fire Service Area:

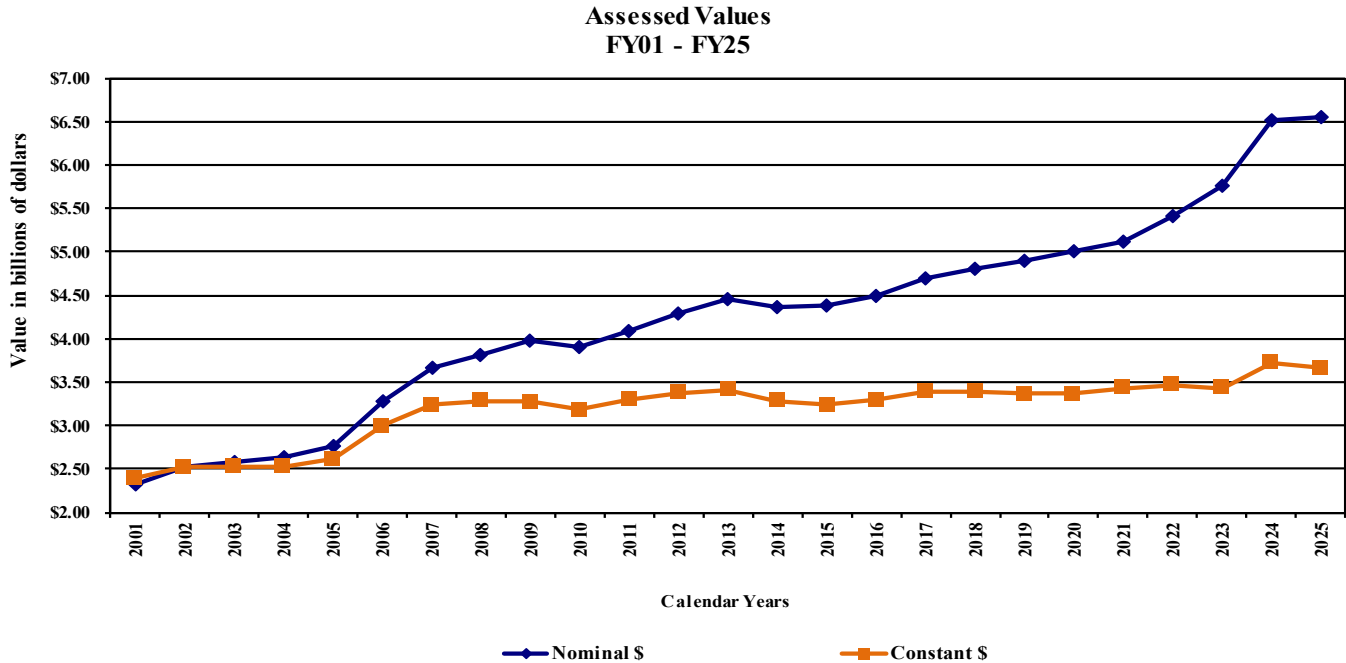
- | |
|------------------------------------|
| Fire and Emergency Services (Fire) |
|------------------------------------|

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.



NOTES

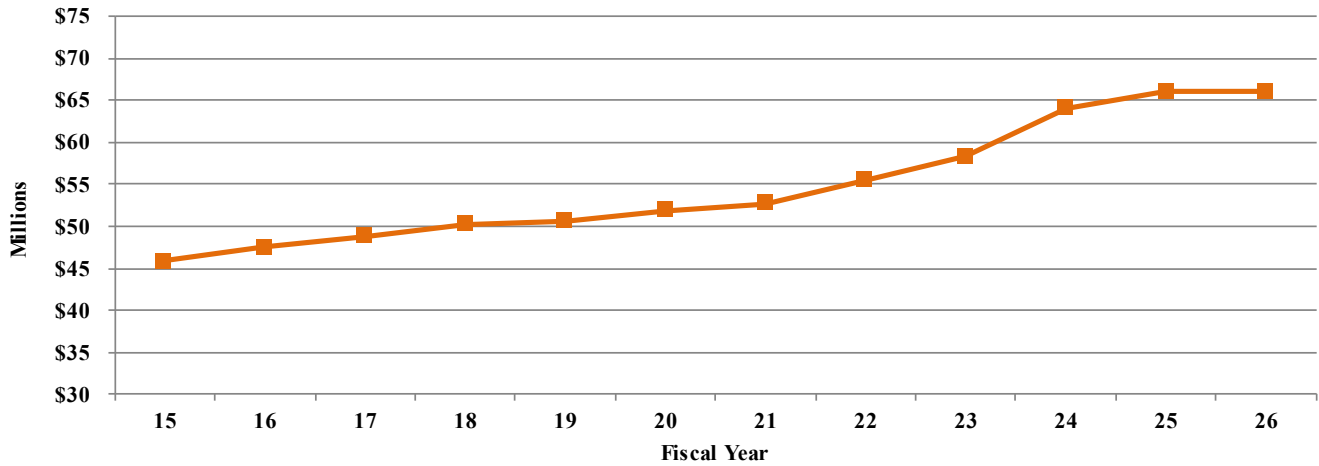
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MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

FY24 property tax revenue is projected at \$64.1 million, an increase of \$5.9 million or 10% over FY23. FY25 property tax revenue is projected at \$66 million or 3% over FY24. FY26 is projected to remain flat to FY25 at \$66 million. The mill rate for FY24 was 10.16 and the FY25 proposed mill rate is 10.32, a 0.16 mill increase over FY24.



FY15-23 are based on actual collections
FY24-26 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 FY23 were \$66.5 million, an increase of \$14.1 million or 26.9% from FY22. The FY24 Projected is projected to be \$64.3 million. The FY25 and FY26 Proposed is projected at \$70.8 million and \$72.8 million, respectively. The FY25 and FY26 Proposed sales tax revenues are anticipated to increase due to higher remote sales tax collections as more remote sellers are registered with the Alaska Remote Sellers Sales Tax Commission, and continued impacts of inflation on the price of goods and services.

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

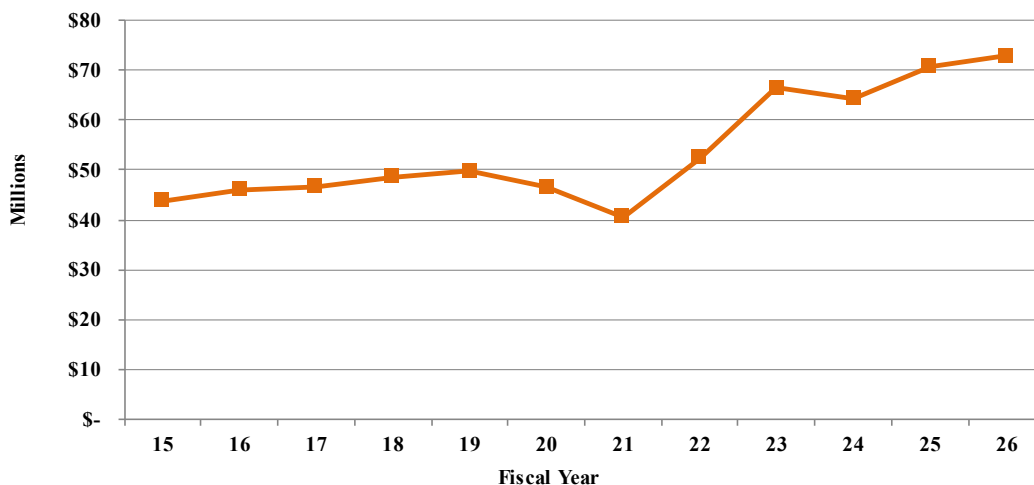
- The permanent area wide sales tax rate is 1%. This funding source is used to support general government operations.

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.



FY15-23 are based on actual revenue collected
FY24-26 are based on estimated collections

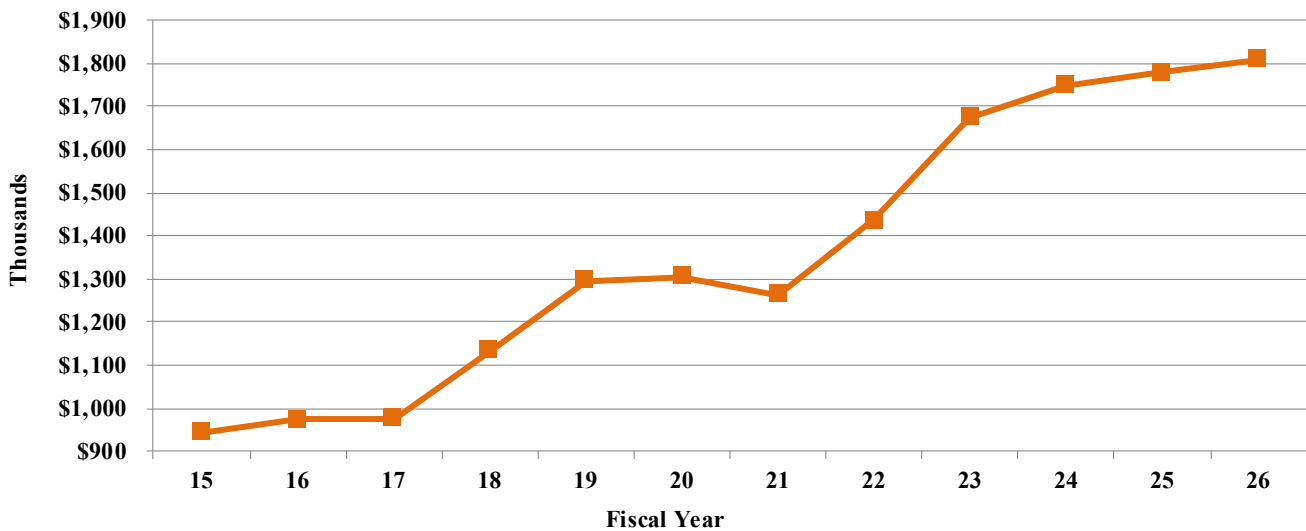
MAJOR REVENUES

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 FY23 were \$1.68 million. FY24 projections for liquor and marijuana tax revenues is \$1.75 million, an increase of \$75,000 (4.5%) from FY23. The tax revenues are forecast to only increase by \$30,000 (1.7%) in FY25. The tax revenues are forecast to remain relatively flat in FY26 from FY25, increasing \$30,000 (1.7%).



FY15-23 are based on actual revenue collected
FY24-26 are based on estimated collections

MAJOR REVENUES

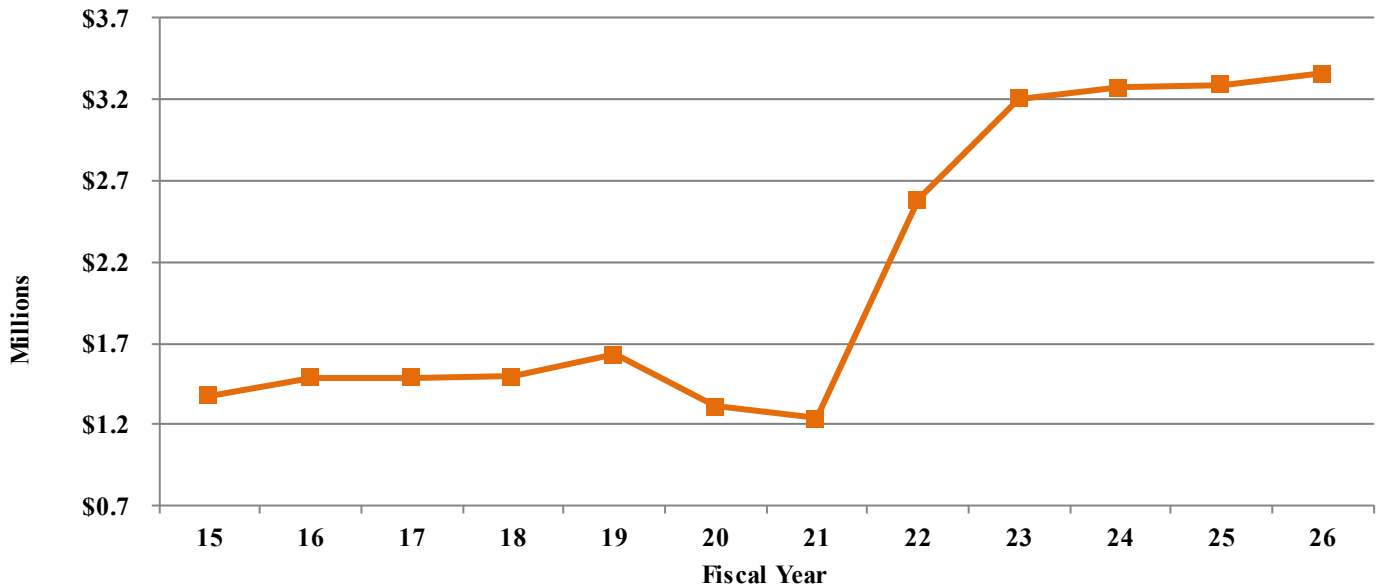
HOTEL-MOTEL ROOM TAX

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 FY23 were \$3.2 million. FY24 hotel-motel room tax revenues are projected to be \$3.27 million, an increase of \$67,000 (2.1%) from FY23. Tourism will continue to stabilize compared to the years COVID-19 restricted travel. Hotel receipts are expected to remain relatively flat with only an additional \$20,000 (0.6%) in FY25 for a total of \$3.29 million. Hotel receipts are expected to slightly increase by \$70,000 (2.1%) in FY26.



FY15-23 are based on actual revenue collected

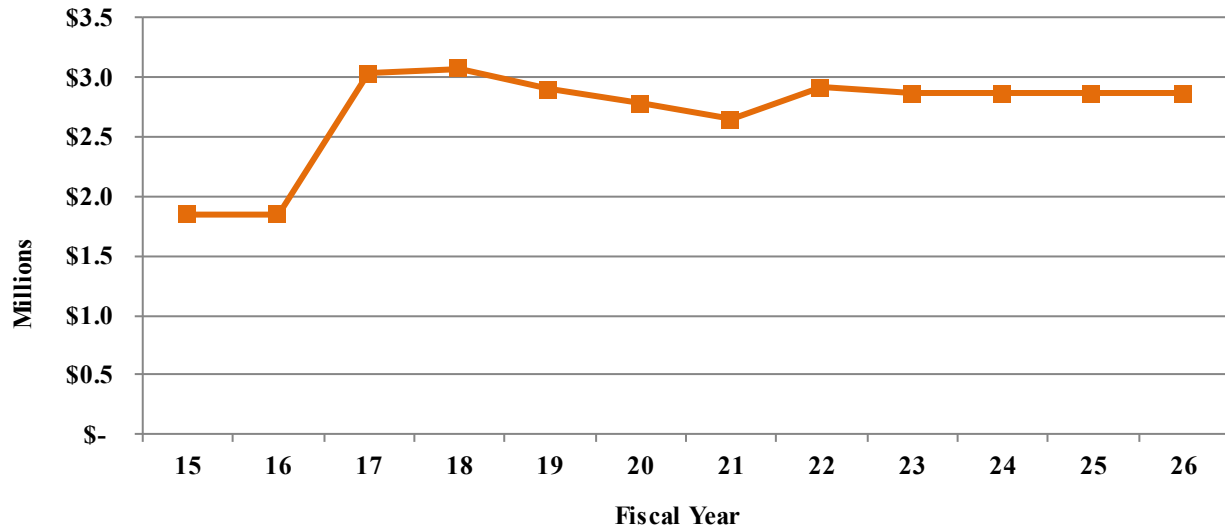
FY24-26 are based on estimated collections

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.

FY23 tax revenues were \$2.86 million. FY24 revenues are projected to remain stable at \$2.86 million. FY25 revenues are expected to remain flat from FY24, with FY26 revenues remaining flat as well.



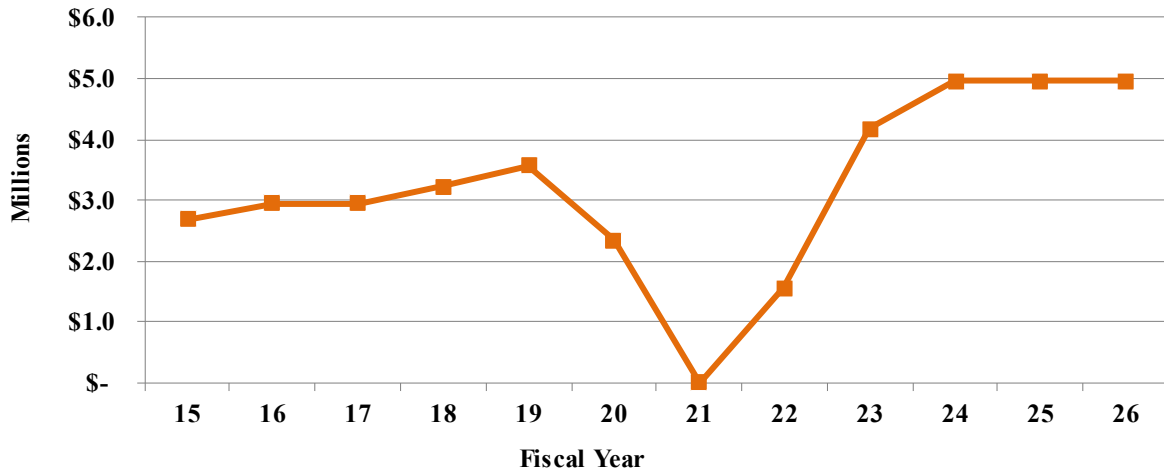
FY15-23 are based on actual revenue collected
FY24-26 are based on estimated collections

MAJOR REVENUES

PORT DEVELOPMENT FEE

With the cruise economy normalized after COVID-19, the CBJ's port development revenue has continued to stabilize. The FY23 revenues were \$4.17 million, which was a significant increase from the \$1.56 revenue in FY22. FY24 revenues have continued to rebound, and are expected to be \$4.95 million, which is the most revenue the CBJ has collected to date. FY25 and FY26 port development fees are expected to remain flat to FY24, projected at \$4.95 million each year.

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



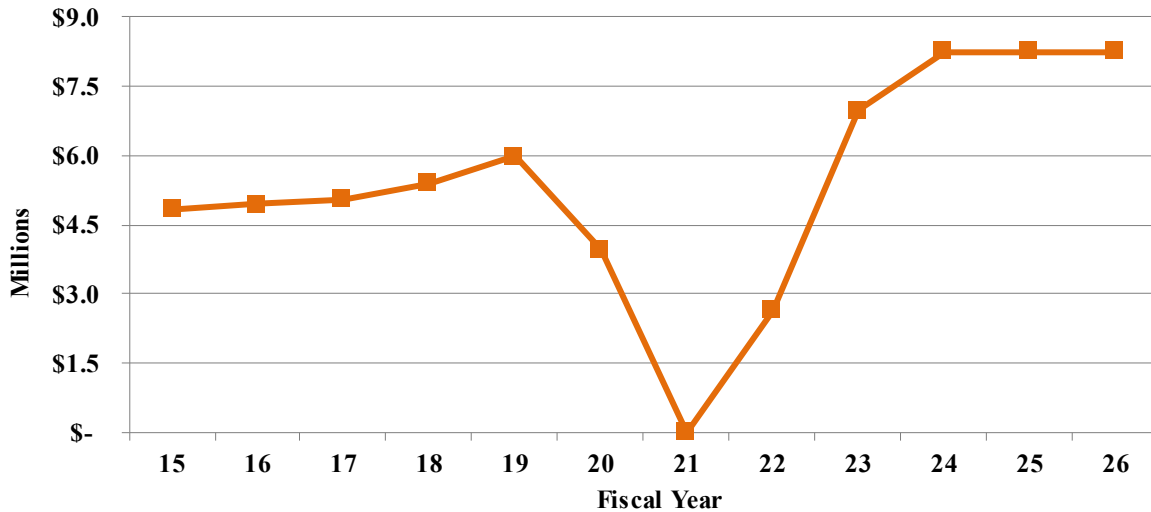
FY15-23 are based on actual revenue collected
FY24-26 are based on estimated collections

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 FY23 was \$6.99 million, reflecting the continued return of cruise tourism post-pandemic. FY24 revenues are projected to continue to grow with FY24 projected at \$8.25 million in revenues. FY25 and FY26 are projected to remain flat at \$8.25 million.



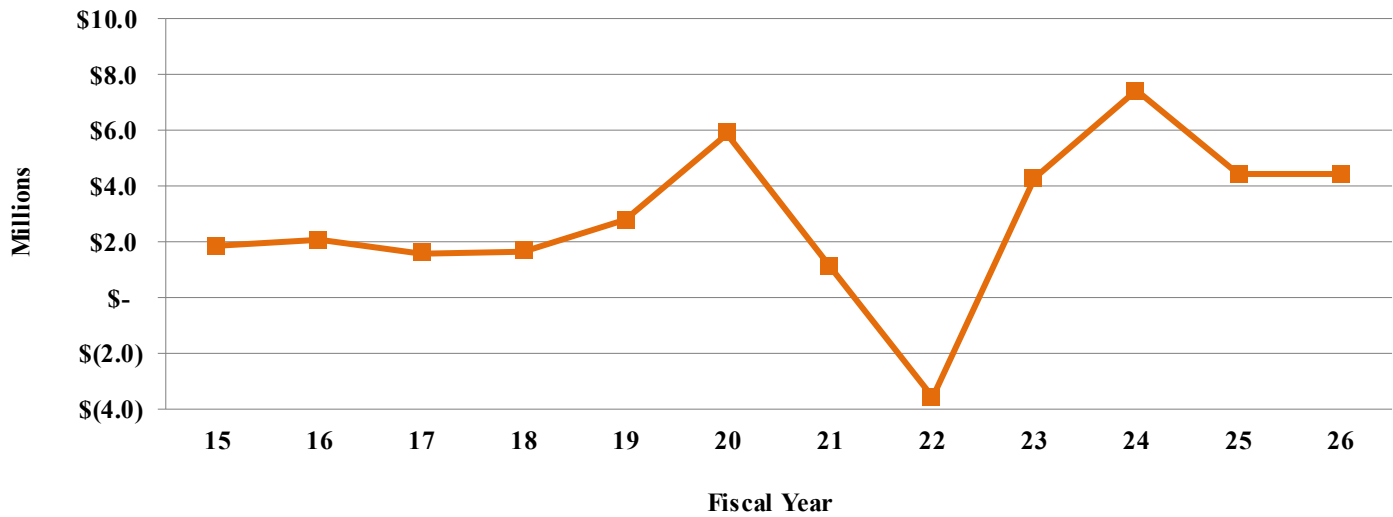
FY15-23 are based on actual revenue collected
FY24-26 are based on estimated collections

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 an investment gain in FY23 at \$4.3 million, increasing \$7.88 million from FY22. Interest rates climbed slightly, then have mostly held steady in FY24, and projected revenue is estimated at \$7.45 million or 73.2%. Investment interest in FY25 is anticipated to reduce to \$4.41 million or a loss of 40%. FY26 is anticipated to remain flat to FY25.



FY15-23 are based on actual revenue collected
FY24-26 are based on estimated collections

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.

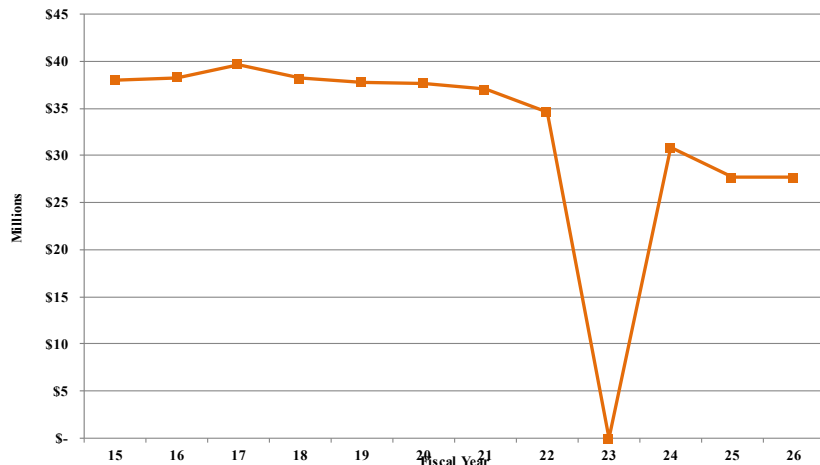
The FY20 foundation funding was \$37.7 million, a decrease of \$127,200 or 0.3% over FY19.

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 FY23 foundation funding was \$33.9 million, a decrease of 700,000 or 2% over FY22.

The foundation funding projection for FY24 is \$30.8 million. The base student allocation was set at \$5,960 for FY24 and the School District's FY25 budget assumes this amount remains unchanged. The actual student population (based on October student counts) for FY24 was 4,114. The FY25 foundation funding is projected to be \$27.7 million, a decrease of \$3.1 million (10.2%) from FY24. The School District took action to correct their over projection of enrollment in years past, with a total reduction of 140 students from the FY24 budget. In FY25 the student population is projected at 4,025.



FY15-23 are based on actual revenue collected
FY24-26 are based on estimated collections

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		FY22 Actual	\$	6.2M
FY16 Actual	\$	5.5M		FY23 Actual	\$	3.6M
FY17 Actual	\$	4.8M		FY24 Projected	\$	4.7M
FY18 Actual	\$	4.7M		FY25 Proposed	\$	5.2M
FY19 Actual	\$	5.5M		FY26 Proposed	\$	5.2M
FY20 Actual	\$	6.3M				
FY21 Actual	\$	6.2M				

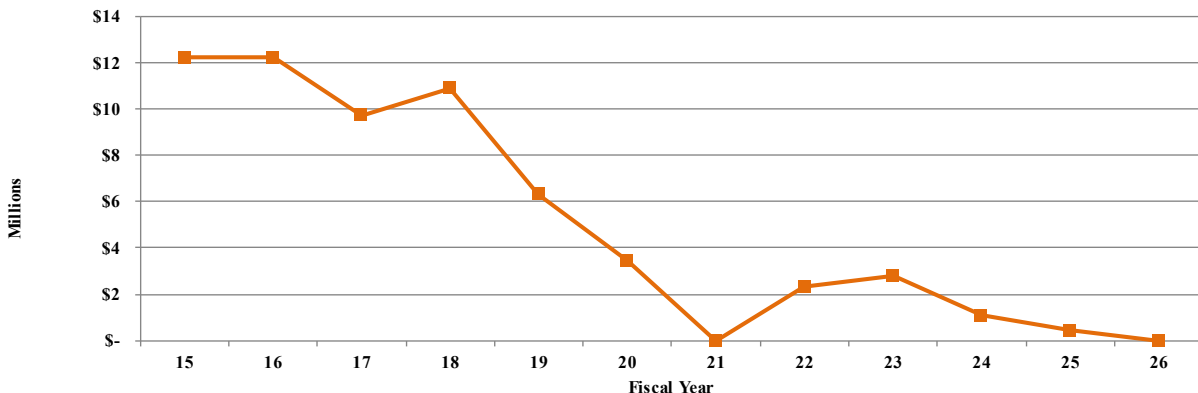
In FY15, the PERS/TRS retirement systems received a one-time contribution of \$3 billion from state budget surplus monies to reduce the plans' unfunded liability. These amounts were equal to 232% and 528% of the required employer contribution for PERS/TRS, respectively.

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. In FY24, reimbursement will be \$1.1 million. In FY25 it is anticipated that \$440,000 will be reimbursed. Reimbursement eligible school bonds will be fully paid off at the end of FY25, so no reimbursement is reflected in FY26.



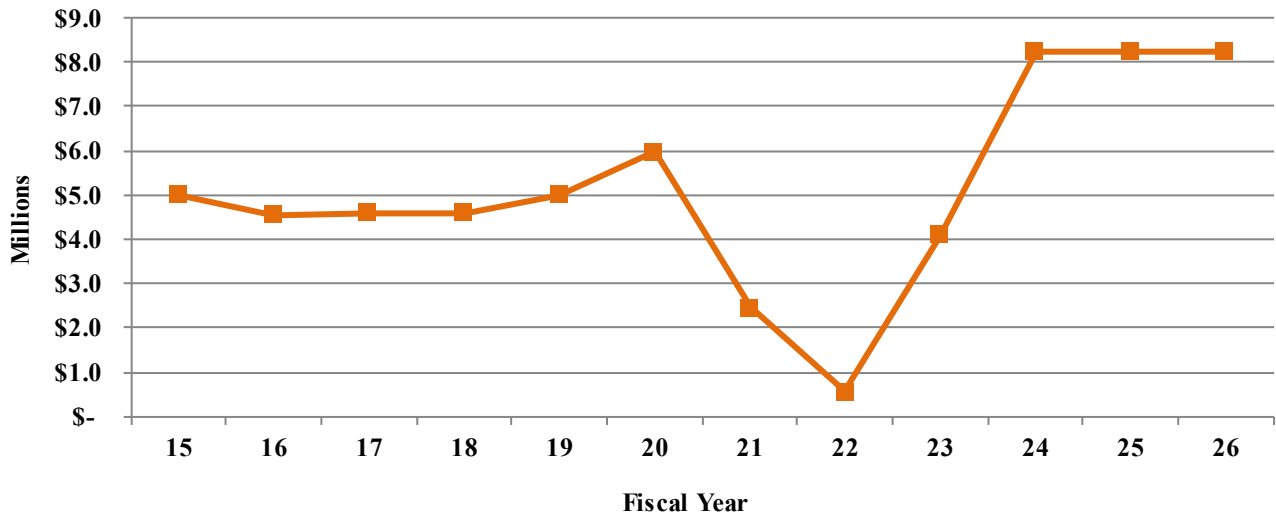
FY15-23 are based on actual revenue collected
 FY24-26 are based on estimated collections

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 \$4.1 million in State Marine Passenger Fee revenue in FY23. 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. FY25 and FY26 are expected to remain flat to FY24.



FY15-23 are based on actual revenue collected
FY24-26 are based on estimated collections

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from federal sources for general government in FY23 were \$4.1 million. In FY24, federal sources for general government are projected at \$3.8 million, reflecting a decrease of \$313,100 (7%) over FY23 actuals. FY25 and FY26 budgeted federal support amounts to \$3.9 million. 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.

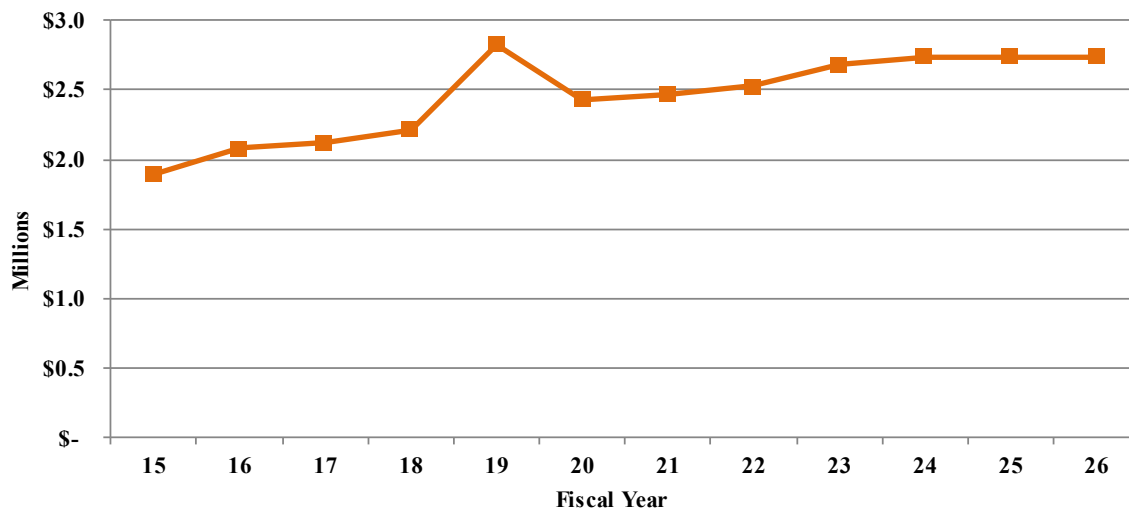
FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

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 FY23 was \$2.68 million. FY24, FY25 and FY26 revenues are projected at \$2.73 million.



FY15-23 are based on actual revenues collected
FY24-26 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

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Interdepartmental Charges	\$ 1,029,200	1,286,400	1,286,400	1,412,900	1,412,900
Senior Sales Tax Rebates	129,000	130,000	129,400	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	5,336,300	5,336,300	8,581,700	19,011,400
General Fund - Areawide	12,984,300	42,884,300	42,884,300	26,849,300	22,593,400
General Governmental	27,561,500	49,561,500	49,561,500	36,771,900	42,945,700
Affordable Housing	400,000	-	-	500,000	1,000,000
Fleet and Equipment Reserve	-	1,200,000	1,200,000	-	-
Areawide Capital Projects	22,675,000	34,880,000	34,880,000	34,800,000	25,800,000
Liquor/Marijuana Tax Support to:					
Mayor & Assembly - Childcare	400,000	480,000	480,000	1,340,000	940,000
Fire and Emergency Services	975,000	975,000	975,000	975,000	975,000
Total Expenditures	53,169,700	88,512,900	88,512,300	75,929,800	73,203,600
FUNDING SOURCES					
Sales Tax:					
Permanent 1% - Gen. Government	13,414,400	13,135,800	12,991,000	14,297,100	14,697,100
Temporary 3%, Term 07/01/22 - 06/30/27					
General Government Operations 1%	13,414,400	13,135,800	12,991,000	14,297,100	14,697,100
Roads, Sidewalks, Related Infrastructure 1%	13,414,400	13,135,800	12,991,000	14,297,100	14,697,100
Capital Improvements, Community Grants, and Other Public Services 1%	13,414,400	13,135,800	12,991,000	14,297,100	14,697,100
Temporary 1% for Capital Projects, Term 10/01/18 - 09/30/23	13,414,400	3,325,800	3,271,000	-	-
Temporary 1% for Capital Projects, Term 10/01/23 - 09/30/28	-	9,866,000	9,750,800	14,297,100	14,697,100
Liquor Sales Tax 3%	1,238,300	1,330,000	1,310,000	1,340,000	1,370,000
Marijuana Sales Tax 3%	437,200	480,000	440,000	440,000	440,000
Licenses, Permits, and Fees	16,600	14,500	14,500	14,500	14,500
Total Funding Sources	68,764,100	67,559,500	66,750,300	73,280,000	75,310,000
FUND BALANCE					
Beginning of Period	10,581,000	26,175,400	26,175,400	4,413,400	1,763,600
Increase (Decrease) in Fund Balance	15,594,400	(20,953,400)	(21,762,000)	(2,649,800)	2,106,400
End of Period Fund Balance	\$ 26,175,400	5,222,000	4,413,400	1,763,600	3,870,000

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Interdepartmental Charges	\$ 37,000	58,800	58,800	94,500	94,500
Support to:					
General Fund:					
Centennial Hall	639,100	670,500	670,500	695,000	715,700
Finance:					
Short-Term Rental Data Collection	20,000	20,000	20,000	20,000	20,000
Mayor & Assembly Grants:					
Travel Juneau	1,022,200	1,200,000	1,200,000	1,267,900	1,267,900
Downtown Business Associatio	75,000	-	-	-	-
Debt Service	464,400	229,200	229,200	297,600	463,600
Affordable Housing	-	-	-	1,075,500	515,200
Capital Projects	2,500,000	-	-	-	-
Total Expenditures	4,757,700	2,178,500	2,178,500	3,450,500	3,076,900
FUNDING SOURCES					
Hotel Tax Revenue	3,202,300	3,420,000	3,270,000	3,290,000	3,360,000
Total Funding Sources	3,202,300	3,420,000	3,270,000	3,290,000	3,360,000
FUND BALANCE					
Reserve					
Beginning Reserve Balance	-	-	-	497,500	931,000
Increase (Decrease) in Reserve	-	-	497,500	433,500	283,100
End of Period Reserve	\$ -	-	497,500	931,000	1,214,100
Available Fund Balance					
Beginning of Period	1,701,200	145,800	145,800	739,800	145,800
Increase (Decrease) in Fund Balance	(1,555,400)	1,241,500	594,000	(594,000)	-
End of Period Available Fund Balance	\$ 145,800	1,387,300	739,800	145,800	145,800

(1) In FY24, the Assembly adopted Resolution 3040(b)(am) regarding the intended allocation of the 9% Hotel-Bed Tax. The resolution states: "The City and Borough of Juneau Assembly will provide funding priorities for use of the nine percent (9%) HBT to the Manager at the beginning of each budget year, which should include allocating the 2% temporary tax to Centennial Hall Improvements as expressed by the voters in 2019, as well as stable and adequate funding for Tourism Promotion and Centennial Hall Operations, and affordable housing. The Manager shall then be responsible for presenting budget recommendations based on HBT revenues and the needs of the community and visitors to our community." In FY24, a reserve was established in the Hotel-Bed Tax Fund for any remaining balance of the 2% temporary tax to Centennial Hall Improvements that wasn't allocated to debt service for the 2021 Centennial Hall bond issuance.

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

AFFORDABLE HOUSING FUND

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Interdepartmental Charges	\$ 16,200	25,800	25,800	40,700	40,700
Accessory Dwelling Unit Grants	36,000	96,000	33,000	216,000	216,000
Mobile Home Loans	(9,500)	30,000	-	30,000	30,000
Competitive Grants and Loans	2,476,300	3,723,700	3,723,700	-	-
Support to:					
General Fund	120,300	1,000,000	1,000,000	-	-
Total Expenditures	2,639,300	4,875,500	4,782,500	286,700	286,700
FUNDING SOURCES					
Loan Repayments	12,400	15,000	15,000	15,000	15,000
Investment and Interest Income	200	500	200	200	200
Support from:					
General Fund	-	1,600,000	1,600,000	-	-
Sales Tax	400,000	-	-	500,000	1,000,000
Hotel Tax	-	-	-	1,075,500	515,200
Total Funding Sources	412,600	1,615,500	1,615,200	1,590,700	1,530,400
FUND BALANCE					
Beginning of Period	6,458,300	4,231,600	4,231,600	1,064,300	2,368,300
Increase (Decrease) in Fund Balance	(2,226,700)	(3,260,000)	(3,167,300)	1,304,000	1,243,700
End of Period Fund Balance	\$ 4,231,600	971,600	1,064,300	2,368,300	3,612,000

TOBACCO EXCISE TAX FUND

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Interdepartmental Charges	\$ 76,400	71,400	71,400	79,900	79,900
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	-	663,700	663,700	625,200	625,200
General Governmental	768,000	1,431,700	1,431,700	1,393,200	1,393,200
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	-	-	-	-
Total Expenditures	2,749,300	2,890,000	2,890,000	2,860,000	2,860,000
FUNDING SOURCES					
Tobacco Excise Tax	2,859,300	2,890,000	2,860,000	2,860,000	2,860,000
Total Funding Sources	2,859,300	2,890,000	2,860,000	2,860,000	2,860,000
FUND BALANCE					
Beginning of Period	356,400	466,400	466,400	436,400	436,400
Increase (Decrease) in Fund Balance	110,000	-	(30,000)	-	-
End of Period Fund Balance	\$ 466,400	466,400	436,400	436,400	436,400

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Interdepartmental Charges	\$ 7,600	20,100	20,100	20,100	20,100
Support to:					
General Government Funds	-	-	-	2,500,000	-
Debt Service	2,028,400	2,026,400	2,026,400	2,026,600	2,027,800
Capital Projects	4,095,000	15,045,000	15,045,000	9,350,000	-
Total Expenditures	6,131,000	17,091,500	17,091,500	13,896,700	2,047,900
FUNDING SOURCES					
Port Development Fees	4,170,900	4,950,000	4,950,000	4,950,000	4,950,000
State Marine Passenger Fees	4,095,000	8,250,000	8,250,000	8,250,000	8,250,000
Total Funding Sources	8,265,900	13,200,000	13,200,000	13,200,000	13,200,000
FUND BALANCE					
Beginning of Period	4,374,100	6,509,000	6,509,000	2,617,500	1,920,800
Increase (Decrease) in Fund Balance	2,134,900	(3,891,500)	(3,891,500)	(696,700)	11,152,100
End of Period Fund Balance	\$ 6,509,000	2,617,500	2,617,500	1,920,800	13,072,900

MARINE PASSENGER FEE FUND

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Interdepartmental Charges	\$ 7,500	20,100	20,100	20,100	20,100
Support to:					
Roaded Service Area	1,607,200	1,607,200	1,607,200	2,796,100	2,796,100
General Fund - Areawide	2,293,400	2,532,500	2,532,500	3,692,900	2,412,400
Docks	717,000	717,000	717,000	717,000	717,000
Facilities Maintenance	12,600	12,600	12,600	12,600	12,600
Total Expenditures	4,637,700	4,889,400	4,889,400	7,238,700	5,958,200
FUNDING SOURCES					
Marine Passenger Fees	6,988,700	8,250,000	8,250,000	8,250,000	8,250,000
Total Funding Sources	6,988,700	8,250,000	8,250,000	8,250,000	8,250,000
FUND BALANCE					
Beginning of Period	(4,123,700)	(1,772,700)	(1,772,700)	1,587,900	2,599,200
Increase (Decrease) in Fund Balance	2,351,000	3,360,600	3,360,600	1,011,300	2,291,800
End of Period Fund Balance	\$ (1,772,700)	1,587,900	1,587,900	2,599,200	4,891,000

(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

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 21,700	110,000	110,000	-	-
Commodities and Services	388,900	192,300	192,300	-	-
Capital Outlay	-	45,000	45,000	-	-
Support to:					
Roaded Service Area	5,535,700	-	-	-	-
General Fund	-	1,321,500	1,321,500	-	-
Total Expenditures	5,946,300	1,668,800	1,668,800	-	-
FUNDING SOURCES					
Federal Rescue Act Grant	3,869,500	-	-	-	-
Federal Local Assistance/Tribal Consistency Grant	1,321,500	1,321,500	1,321,500	-	-
Federal FEMA Reimbursement	618,000	-	-	-	-
Healthy & Equitable Communities Grant	137,300	347,300	347,300	-	-
Total Funding Sources	5,946,300	1,668,800	1,668,800	-	-
FUND BALANCE					
Beginning of Period	-	-	-	-	-
Increase (Decrease) in Fund Balance	-	-	-	-	-
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 FY25-30.

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 FY25 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY25 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 FY25 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2025 – 2030** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2025**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY25.

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 FY25 that have been established by the Assembly, the PWFC and/or the City Manager. FY25 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

FY25 Proposed Capital Project Budget

The table below shows the source of funds for the FY24 Adopted and FY25 Proposed capital budgets.

	Adopted FY24 Budget	Proposed FY25 Budget
FUNDING SOURCES		
Sales Tax: General Capital Projects	\$ 14,580.0	\$ 12,000.0
Sales Tax: Temporary 1%	9,800.0	11,000.0
Sales Tax: 1% Areawide Tax for Capital Projects	10,500.0	11,800.0
State Marine Passenger Fees	11,000.0	6,850.0
Port Development Fees	4,045.0	2,500.0
Facilities Maintenance	100.0	
Lands	1,200.0	825.0
Bartlett Regional Hospital	2,000.0	-
Docks and Harbors	-	2,000.0
Wastewater Utility Enterprise Fund	1,332.0	1,400.0
Water Utility Enterprise Fund	3,500.0	2,500.0
General Funds	-	136.0
Total Funding Sources	\$ 58,057.00	\$ 51,011.00

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

A complete listing of all proposed FY25 – FY30 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 2025 – 2030**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Proposed Fiscal Year 2025**.

CAPITAL PROJECTS

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Capital Expenditures					
Schools	\$ 2,322,600	950,000	133,000	1,000,000	1,000,000
Roads and Sidewalks	11,830,200	10,374,100	13,368,100	10,899,000	10,899,000
Fire and Safety	649,400	4,503,000	1,698,800	6,000,000	-
Community Development	4,476,300	14,615,000	4,715,500	8,481,000	3,656,000
Parks and Recreation	11,833,100	7,187,200	15,929,100	8,386,000	5,400,000
Juneau International Airport	7,091,200	18,513,800	16,349,100	-	-
Bartlett Regional Hospital	12,246,200	2,000,000	5,074,900	-	3,000,000
Areawide Water Utility	2,537,000	3,235,900	3,227,900	3,675,000	3,675,000
Areawide Wastewater Utility	3,609,100	2,782,000	825,700	2,070,000	2,070,000
Harbors	719,800	2,400,000	1,698,800	5,500,000	3,500,000
Docks	5,379,700	11,500,000	708,600	5,000,000	-
Support to:					
Risk Management	63,300	-	-	-	-
Airport	-	14,600	491,600	-	-
Bartlett Regional Hospital	7,026,000	-	-	-	-
Wastewater	17,100	-	-	-	-
Total Expenditures	69,801,000	78,075,600	64,221,100	51,011,000	33,200,000
FUNDING SOURCES					
Federal Sources	6,384,000	18,268,500	-	-	-
State Sources	2,015,800	1,150,100	-	-	-
Other	17,100	-	-	-	-
Support from:					
Sales Tax	22,675,000	34,880,000	34,880,000	34,800,000	25,800,000
Hotel Tax	2,500,000	-	-	-	-
Port Development	4,095,000	15,045,000	15,045,000	9,350,000	-
Eaglecrest Gondola	10,000,000	-	-	-	-
Lands	150,000	1,200,000	1,200,000	825,000	500,000
Facilities Maintenance	-	100,000	100,000	-	-
Fleet and Equipment Reserve	60,000	-	-	-	-
Airport	-	600,000	600,000	-	-
Bartlett Regional Hospital	12,285,900	2,000,000	2,000,000	-	3,000,000
Education	30,000	-	-	-	-
Harbors	750,000	-	-	2,000,000	-
Water	2,803,000	3,500,000	3,500,000	2,500,000	2,500,000
Wastewater	6,665,000	1,332,000	1,332,000	1,400,000	1,400,000
Debt Service	6,600,000	-	-	-	-
General Fund	3,100,000	-	-	136,000	-
Total Funding Sources	80,130,800	78,075,600	58,657,000	51,011,000	33,200,000
REMAINING PROJECT COMMITMENT					
Beginning of Period	106,271,100	116,600,900	116,600,900	111,036,800	111,036,800
Increase (Decrease) in Commitment	10,329,800	-	(5,564,100)	-	-
End of Period Available Fund Balance	\$ 116,600,900	116,600,900	111,036,800	111,036,800	111,036,800

GENERAL GOVERNMENTAL FUND SUMMARY

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 52,615,400	62,253,100	56,545,600	64,546,500	65,643,700
Commodities and Services	26,510,100	32,746,800	30,955,100	34,763,400	34,921,200
Assembly Grants	6,282,700	9,768,900	9,768,900	8,808,300	6,589,300
Assembly Special Contracts	160,300	256,900	200,000	205,000	205,000
Contingency	2,100	20,000	20,000	251,000	251,000
Capital Outlay	471,300	538,900	178,500	361,200	6,800
Support to Other Funds	37,216,900	45,829,100	45,829,100	39,288,400	37,502,000
Total Expenditures	123,258,800	151,413,700	143,497,200	148,223,800	145,119,000
FUNDING SOURCES					
State Support					
State Shared Revenue	1,190,900	444,700	853,600	443,400	443,400
ASHA in Lieu of Taxes	76,300	76,300	74,400	74,400	74,400
Miscellaneous Grants	20,504,600	5,298,100	5,941,900	4,097,800	3,517,300
Total State Support	21,771,800	5,819,100	6,869,900	4,615,600	4,035,100
Federal Support					
Federal in Lieu Taxes	2,677,900	2,677,900	2,737,900	2,737,900	2,737,900
Secure Rural Schools/Roads	572,800	550,000	550,000	550,000	550,000
Miscellaneous Grants	845,000	415,600	494,700	692,900	648,100
Total Federal Support	4,095,700	3,643,500	3,782,600	3,980,800	3,936,000
Local Support					
Property Taxes	51,469,200	56,687,400	56,287,200	58,129,700	58,129,700
Vehicle Registration Taxes	562,700	762,000	762,000	762,000	784,900
Charges for Services	3,288,900	3,019,000	3,019,900	3,540,900	3,575,800
E911 Surcharge	818,500	800,000	810,000	810,000	810,000
Contracted Services	1,831,600	2,200,100	2,201,000	2,381,600	2,392,000
Licenses, Permits, Fees	1,230,000	844,400	892,800	903,900	934,400
Sales	51,700	37,800	50,700	55,900	56,900
Fines and Forfeitures	509,800	355,600	387,800	352,600	352,600
Rentals and Leases	669,300	574,500	625,600	653,800	661,300
Donations and Contributions	90,900	98,100	78,700	57,300	57,300
Private Grants	183,500	314,100	271,500	327,300	324,800
Investment and Interest Income	4,300,700	3,306,400	7,449,900	4,418,500	4,418,500
Other Revenue	96,700	119,200	134,800	96,700	101,900
Capital Projects Indirect Cost Allocation	450,500	550,000	550,000	600,000	600,000
Interdepartmental Charges	4,901,300	5,481,700	5,501,700	6,338,900	6,350,300
Total Local Support	70,455,300	75,150,300	79,023,600	79,429,100	79,550,400
Total Revenues	96,322,800	84,612,900	89,676,100	88,025,500	87,521,500

GENERAL GOVERNMENTAL FUND SUMMARY

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
Support From Other Funds					
Sales Tax	28,936,500	51,016,500	51,016,500	39,086,900	44,860,700
Hotel Tax	1,756,300	1,890,500	1,890,500	1,982,900	2,003,600
Tobacco Excise Tax	2,154,900	2,818,600	2,818,600	2,780,100	2,780,100
Affordable Housing	120,300	1,000,000	1,000,000	-	-
Pandemic Response Fund	5,535,700	1,321,500	1,321,500	-	-
Marine Passenger Fee	3,900,600	4,139,700	4,139,700	6,489,000	5,208,500
Special Assessment Funds	10,500	7,600	7,600	6,100	4,800
Permanent Fund	113,200	107,300	107,300	109,200	109,200
Port Development Fund	-	-	-	2,500,000	-
Total Support From Other Funds	42,528,000	62,301,700	62,301,700	52,954,200	54,966,900
Total Funding Sources	138,850,800	146,914,600	151,977,800	140,979,700	142,488,400
FUND BALANCE					
Beginning of Period Reserved Balance	15,660,000	16,030,000	16,030,000	15,160,000	15,160,000
Increase (Decrease) in Reserve	370,000	(870,000)	(870,000)	-	-
End of Period Reserve	16,030,000	15,160,000	15,160,000	15,160,000	15,160,000
Available Fund Balance					
Beginning of Period	(220,000)	15,002,000	15,002,000	24,352,600	17,108,500
Increase (Decrease) in Fund Balance	15,222,000	(3,629,100)	9,350,600	(7,244,100)	(2,630,600)
End of Period Fund Available	\$ 15,002,000	11,372,900	24,352,600	17,108,500	14,477,900

AREAWIDE / GENERAL FUND SUMMARY

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 24,862,200	28,733,800	26,559,300	29,532,100	30,044,300
Commodities and Services	11,655,300	15,583,200	14,562,800	16,822,100	16,439,500
Assembly Grants	6,282,700	9,768,900	9,768,900	8,808,300	6,589,300
Assembly Special Contracts	160,300	256,900	200,000	205,000	205,000
Contingency	2,100	20,000	20,000	251,000	251,000
Capital Outlay	452,700	538,900	178,500	361,200	6,800
Support to Other Funds	37,066,900	45,679,100	45,679,100	39,138,400	37,352,000
Total Expenditures	80,482,200	100,580,800	96,968,600	95,118,100	90,887,900
FUNDING SOURCES					
State Support					
ASHA in Lieu of Taxes	76,300	76,300	74,400	74,400	74,400
Miscellaneous Grants	18,470,900	3,979,900	4,145,800	2,336,300	1,755,800
Total State Support	18,547,200	4,056,200	4,220,200	2,410,700	1,830,200
Federal Support					
Federal in Lieu Taxes	2,677,900	2,677,900	2,737,900	2,737,900	2,737,900
Miscellaneous Grants	466,700	-	1,900	-	-
Total Federal Support	3,144,600	2,677,900	2,739,800	2,737,900	2,737,900
Local Support					
Property Taxes	37,214,400	40,287,300	39,999,100	41,594,000	41,594,000
Charges for Services	1,723,100	1,717,800	1,719,000	1,987,800	1,989,000
Licenses, Permits, Fees	1,083,200	709,400	746,800	755,000	785,000
Sales	26,700	11,600	25,400	26,400	26,900
Fines and Forfeitures	143,500	75,800	75,800	75,800	75,800
Rentals and Leases	77,400	58,000	77,900	73,000	75,400
Donations and Contributions	17,700	13,400	24,200	15,400	15,400
Private Grants	2,500	64,100	21,500	64,500	62,000
Investment and Interest Income	4,296,900	3,305,900	7,447,200	4,418,000	4,418,000
Other Revenue	50,900	85,200	85,200	71,200	71,200
Capital Projects Indirect Cost Allocation	450,500	550,000	550,000	600,000	600,000
Interdepartmental Charges	4,789,100	5,353,000	5,373,000	6,217,900	6,227,500
Total Local Support	49,875,900	52,231,500	56,145,100	55,899,000	55,940,200
Total Revenues	71,567,700	58,965,600	63,105,100	61,047,600	60,508,300

AREAWIDE / GENERAL FUND SUMMARY

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
Support From Other Funds					
Sales Tax	14,359,300	44,339,300	44,339,300	29,164,300	24,508,400
Hotel Tax	1,756,300	1,890,500	1,890,500	1,982,900	2,003,600
Tobacco Excise Tax	1,386,900	2,050,600	2,050,600	2,012,100	2,012,100
Pandemic Response Fund	-	1,321,500	1,321,500	-	-
Marine Passenger Fee	2,293,400	2,532,500	2,532,500	3,692,900	2,412,400
Special Assessment Funds	10,500	7,600	7,600	6,100	4,800
Permanent Fund	113,200	107,300	107,300	109,200	109,200
Port Development Fund	-	-	-	2,500,000	-
Total Support From Other Funds	20,039,900	53,249,300	53,249,300	39,467,500	31,050,500
Total Funding Sources	91,607,600	112,214,900	116,354,400	100,515,100	91,558,800
FUND BALANCE					
Beginning of Period Reserved Balance	15,660,000	16,030,000	16,030,000	15,160,000	15,160,000
Increase (Decrease) in Reserve	370,000	(870,000)	(870,000)	-	-
End of Period Reserve	16,030,000	15,160,000	15,160,000	15,160,000	15,160,000
Available Fund Balance					
Beginning of Period	(32,266,100)	(21,510,700)	(21,510,700)	(1,254,900)	4,142,100
Increase (Decrease) in Fund Balance	10,755,400	12,504,100	20,255,800	5,397,000	670,900
End of Period Fund Available	\$ (21,510,700)	(9,006,600)	(1,254,900)	4,142,100	4,813,000

ROADED SERVICE AREA SUMMARY

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 24,611,200	29,415,100	26,601,100	31,254,500	31,745,000
Commodities and Services	12,787,900	14,763,400	13,961,500	15,245,500	15,728,900
Capital Outlay	18,600	-	-	-	-
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	37,567,700	44,328,500	40,712,600	46,650,000	47,623,900
FUNDING SOURCES					
State Support					
State Shared Revenue	1,190,900	444,700	853,600	443,400	443,400
State Grants	2,033,700	1,318,200	1,796,100	1,761,500	1,761,500
Total State Support	3,224,600	1,762,900	2,649,700	2,204,900	2,204,900
Federal Support					
Secure Rural Schools/Roads	572,800	550,000	550,000	550,000	550,000
Federal Grants	328,300	385,600	426,600	618,500	601,100
Total Federal Support	901,100	935,600	976,600	1,168,500	1,151,100
Local Support					
Property Taxes	12,661,600	14,569,000	14,457,000	14,689,700	14,689,700
Vehicle Registration Taxes	562,700	762,000	762,000	762,000	784,900
Charges for Services	1,527,100	1,280,100	1,279,600	1,532,000	1,565,700
E911 Surcharge	818,500	800,000	810,000	810,000	810,000
Contracted Services	766,800	907,500	908,400	1,023,100	1,026,700
Licenses, Permits, Fees	146,800	135,000	146,000	148,900	149,400
Sales	25,000	26,200	25,300	29,500	30,000
Fines and Forfeitures	366,300	279,800	312,000	276,800	276,800
Rentals and Leases	591,900	516,500	547,700	580,800	585,900
Donations and Contributions	73,200	84,700	54,500	41,900	41,900
Private Grants	181,000	250,000	250,000	262,800	262,800
Investment and Interest Income	3,800	500	2,700	500	500
Other Revenue	45,700	34,000	49,600	25,500	30,700
Interdepartmental Charges	112,200	128,700	128,700	121,000	122,800
Total Local Support	17,882,600	19,774,000	19,733,500	20,304,500	20,377,800
Total Revenues	22,008,300	22,472,500	23,359,800	23,677,900	23,733,800

ROADED SERVICE AREA SUMMARY

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
Support From Other Funds					
Sales Tax	13,236,300	5,336,300	5,336,300	8,581,700	19,011,400
Tobacco Excise Tax	668,600	668,600	668,600	668,600	668,600
Pandemic Response Fund	5,535,700	-	-	-	-
Marine Passenger Fee	1,607,200	1,607,200	1,607,200	2,796,100	2,796,100
Total Support From Other Funds	21,047,800	7,612,100	7,612,100	12,046,400	22,476,100
Total Funding Sources	43,056,100	30,084,600	30,971,900	35,724,300	46,209,900
FUND BALANCE					
Available Fund Balance					
Beginning of Period	23,896,100	29,384,500	29,384,500	19,643,800	8,718,100
Increase (Decrease) in Fund Balance	5,488,400	(14,243,900)	(9,740,700)	(10,925,700)	(1,414,000)
End of Period Fund Available	\$ 29,384,500	15,140,600	19,643,800	8,718,100	7,304,100

FIRE SERVICE AREA SUMMARY

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 3,142,000	4,104,200	3,385,200	3,759,900	3,854,400
Commodities and Services	2,066,900	2,400,200	2,430,800	2,695,800	2,752,800
Total Expenditures	5,208,900	6,504,400	5,816,000	6,455,700	6,607,200
FUNDING SOURCES					
Federal Support - Federal Grants	50,000	30,000	66,200	74,400	47,000
Local Support					
Property Taxes	1,593,200	1,831,100	1,831,100	1,846,000	1,846,000
Charges for Services	38,700	21,100	21,300	21,100	21,100
Contracted Services	1,064,800	1,292,600	1,292,600	1,358,500	1,365,300
Other Revenue	100	-	-	-	-
Total Local Support	2,696,800	3,144,800	3,145,000	3,225,600	3,232,400
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	4,187,100	4,615,100	4,651,500	4,740,300	4,719,700
FUND BALANCE					
Beginning of Period	8,150,000	7,128,200	7,128,200	5,963,700	4,248,300
Increase (Decrease) in Fund Balance	(1,021,800)	(1,889,300)	(1,164,500)	(1,715,400)	(1,887,500)
End of Period Fund Balance	\$ 7,128,200	5,238,900	5,963,700	4,248,300	2,360,800

NOTES

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MAYOR AND ASSEMBLY

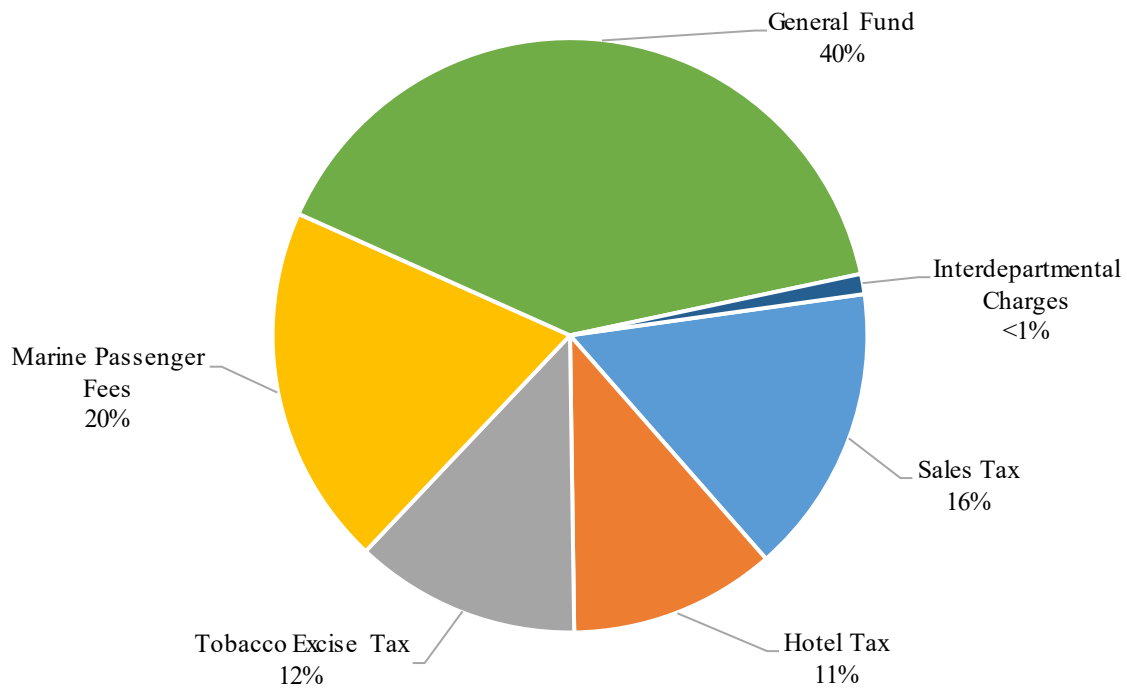
MISSION STATEMENT

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.

FY25 PROPOSED BUDGET

\$11,292,100

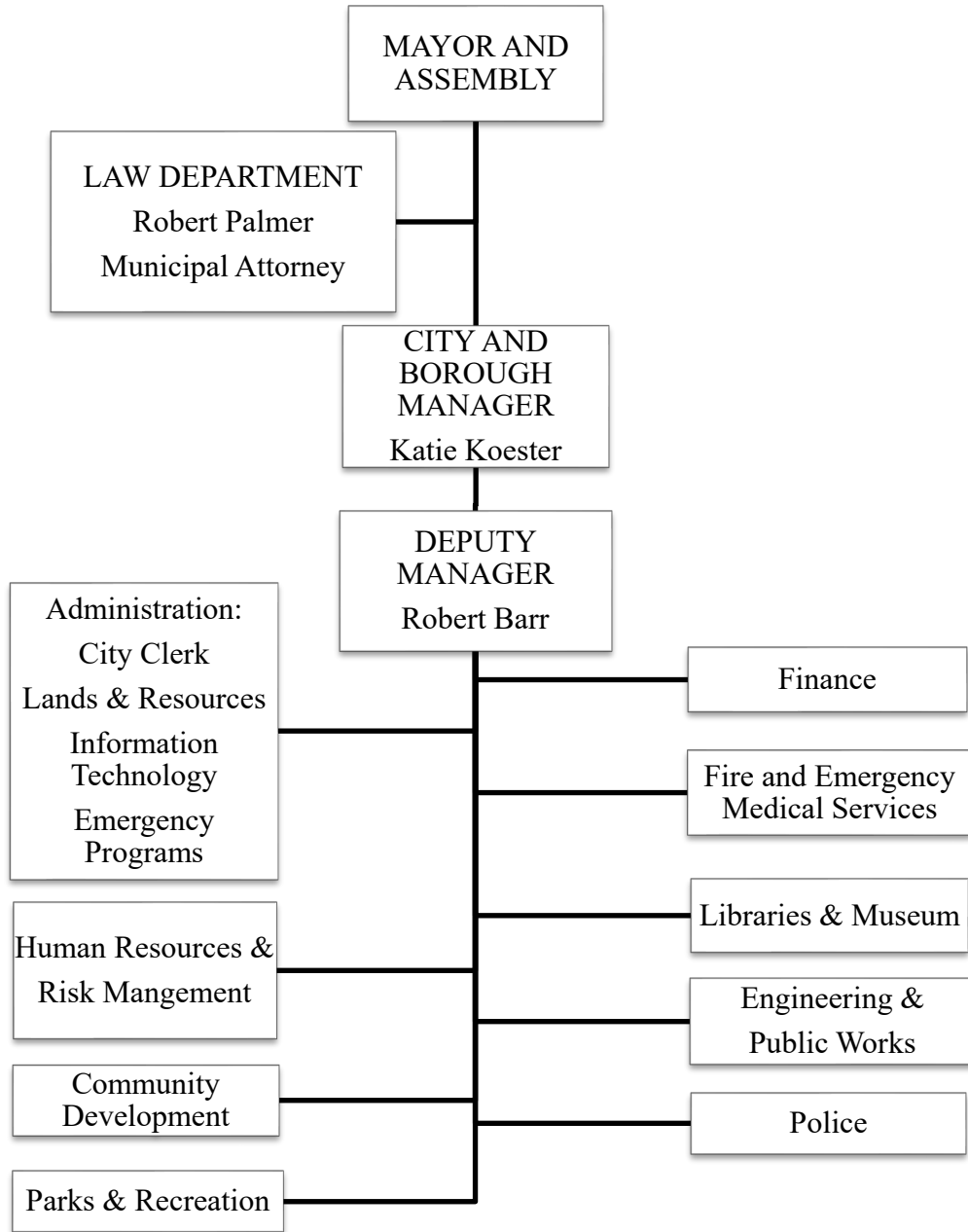
FUNDING SOURCES



See the Glossary for definitions of terms.

MAYOR AND ASSEMBLY

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 317,900	375,200	312,300	377,700	377,800
Commodities and Services	814,200	979,400	711,400	2,106,100	1,992,600
Other Grants and Community Projects	6,282,700	9,768,900	9,768,900	8,808,300	6,589,300
Total Expenditures	7,414,800	11,123,500	10,792,600	11,292,100	8,959,700
FUNDING SOURCES					
Interdepartmental Charges	24,000	64,800	64,800	123,900	123,900
State Grants	-	2,000,000	2,000,000	-	-
Support from:					
Sales Tax	840,500	920,500	920,500	1,780,500	1,380,500
Hotel Tax	1,097,200	1,200,000	1,200,000	1,267,900	1,267,900
Tobacco Excise Tax	1,386,900	1,386,900	1,386,900	1,386,900	1,386,900
Marine Passenger Fees	1,041,500	895,400	895,400	2,219,000	934,000
Affordable Housing	120,300	1,000,000	1,000,000	-	-
General Fund	2,904,400	3,655,900	3,325,000	4,513,900	3,866,500
Total Funding Sources	\$ 7,414,800	11,123,500	10,792,600	11,292,100	8,959,700
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 FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$168,600 (1.5%). The Mayor and Assembly FY26 Proposed Budget shows a decrease from the FY25 Proposed Budget of \$2,332,400 (20.7%).

The significant budgetary changes include:

FY25 Proposed Budget

- Commodities and services increased \$1,126,700 (115%) primarily due to the Juneau School District relinquishing three buildings back to the City that require facilities maintenance. The Mayor and Assembly budget will budget for those costs until the intended use of the buildings is determined.
- Other grants and community projects decreased \$960,600 (9.8%) due to one-time grant funding in FY24.

FY26 Proposed Budget

- Commodities and services decreased \$113,500 (5.4%) primarily due to one-time costs associated with new facilities from the School District transitioning to the City in FY25.
- Other grants and community projects decreased \$2,219,000 (25.2%) due to one-time grant funding in FY25.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
Operations:					
Personnel Services	\$ 317,900	375,200	312,300	377,700	377,800
Commodities and Services	653,800	722,500	511,400	1,901,100	1,787,600
Total	971,700	1,097,700	823,700	2,278,800	2,165,400
Assembly Grants:					
Partner Agencies:					
Arts and Humanities Council	184,300	202,000	202,000	202,000	202,000
Juneau Economic Development Council	400,000	440,000	440,000	440,000	440,000
Social Service Grants	1,393,500	1,803,900	1,803,900	1,803,900	1,803,900
Childcare	907,000	2,330,000	2,330,000	2,255,000	1,305,000
Travel Juneau	1,544,000	1,659,400	1,659,400	1,797,700	1,797,700
Better Capital City	555,000	723,000	723,000	555,000	555,000
Juneau Festival Committee	47,500	39,500	39,500	59,000	45,000
Douglas Fourth of July	3,500	3,500	3,500	3,500	3,500
Parents for a Safe Graduation	3,000	3,000	3,000	3,000	3,000
Community Grants:					
Juneau Alliance for Mental Health, Inc.	410,400	-	-	-	-
Sealaska Heritage - Celebration	-	30,000	30,000	-	30,000
Juneau Small Business Development Center	28,500	28,500	28,500	-	-
Housing First	-	1,400,000	1,400,000	-	-
Franklin Dock Enterprises, LLC	113,600	160,000	160,000	180,000	180,000
Alaska Juneau (AJ) Dock, LLC	230,000	160,000	160,000	180,000	180,000
Clean Technology Tourism Revolving Loan Program	-	-	-	1,000,000	-
Mobile Data Purchase	-	-	-	100,000	-
Tourism Best Management Practices	24,700	26,000	26,000	44,200	44,200
Downtown Business Association	150,000	130,000	130,000	-	-
University of Alaska Southeast - Whale Health Study	-	-	-	160,000	-
NOAA - Statter Harbor Signage	-	-	-	25,000	-
Juneau Commission on Aging	10,000	-	-	-	-
Heat Smart	250,000	235,100	235,100	-	-
The Glory Hall	12,300	-	-	-	-
Medical Respite	15,300	-	-	-	-
Sealaska Heritage - STEAM Makerspace	-	320,000	320,000	-	-
The Rock Dump	-	50,000	50,000	-	-
Juneau Nordic Ski Club	-	25,000	25,000	-	-
Total	6,282,600	9,768,900	9,768,900	8,808,300	6,589,300
Special Contracts:					
Lobbyist	159,900	226,900	190,000	190,000	190,000
Hearing Officers	400	30,000	10,000	15,000	15,000
Total	160,300	256,900	200,000	205,000	205,000
Total Expenditures	\$ 7,414,600	11,123,500	10,792,600	11,292,100	8,959,700

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.

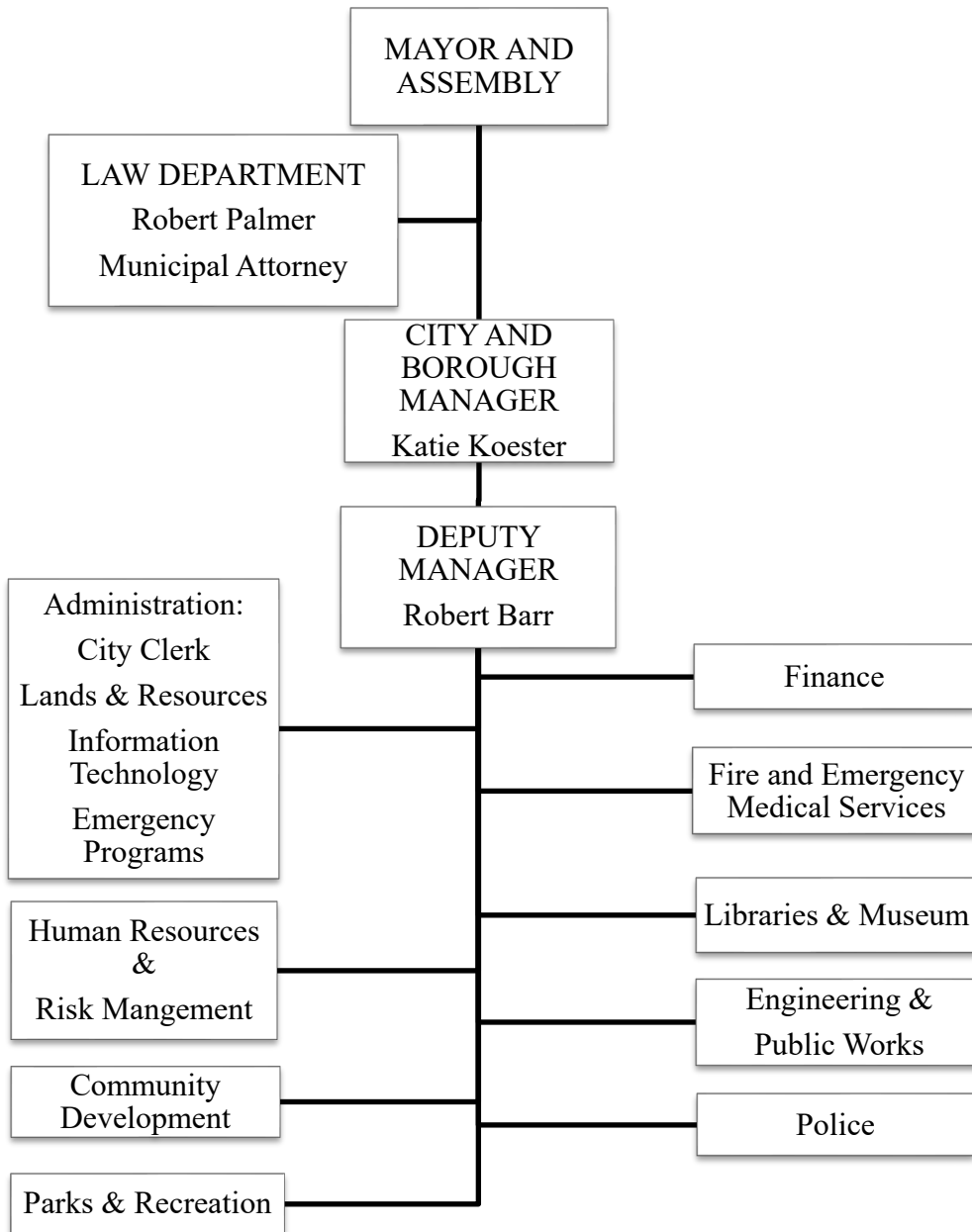
CITY MANAGER

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.

FY25 PROPOSED BUDGET **\$ 3,599,500**

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 1,543,800	1,669,900	1,633,500	1,723,000	1,751,600
Commodities and Services	777,200	1,606,900	1,369,100	1,545,600	1,264,200
Voter Information	12,400	13,000	16,200	16,500	16,500
Capital Outlay	452,700	424,000	144,000	314,400	-
Total Expenditures	2,786,100	3,713,800	3,162,800	3,599,500	3,032,300
FUNDING SOURCES					
Interdepartmental Charges	401,500	432,000	432,000	468,700	468,700
State Grants	403,300	877,900	661,500	1,131,500	545,000
Federal Grants	384,900	-	-	-	-
Support from:					
Marine Passenger Fees	265,400	650,600	650,600	358,800	363,300
General Fund	1,331,000	1,753,300	1,418,700	1,640,500	1,655,300
Total Funding Sources	\$ 2,786,100	3,713,800	3,162,800	3,599,500	3,032,300
STAFFING	9.75	11.75	11.75	10.25	10.25

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 FY25 Proposed Budget shows a decrease from the FY24 Amended Budget of \$114,300 (3.1%). The FY26 Proposed Budget shows a decrease from the FY25 Proposed Budget of \$567,200 (15.8%).

The significant budgetary changes include:

FY25 Proposed Budget

- Personnel services increased \$53,100 (3.2%) due to negotiated wage, merit increases, and a new youth services coordinator position in the Teen Health Center, offset by two public defender positions, the cost of which were moved to contractual services.
- Commodities and services decreased \$61,300 (3.8%) primarily due to one-time costs in FY24 and creating a position for the youth services coordinator which was previously contracted.

FY26 Proposed Budget

- Personnel services increased \$28,600 (1.7%) due to negotiated wage and merit increases.
- Commodities and services decreased \$281,400 (18.2%) primarily due to one-time costs in FY25.
- Capital outlay decreased \$314,400 (100%) due to no scheduled purchases.

CITY CLERK

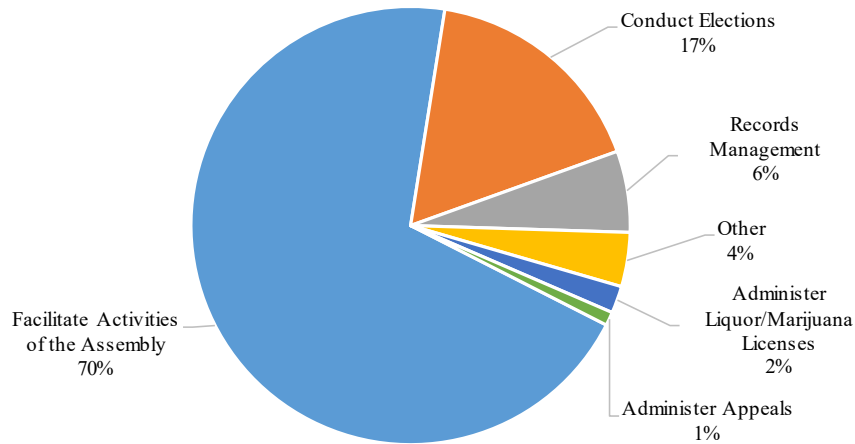
MISSION STATEMENT

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

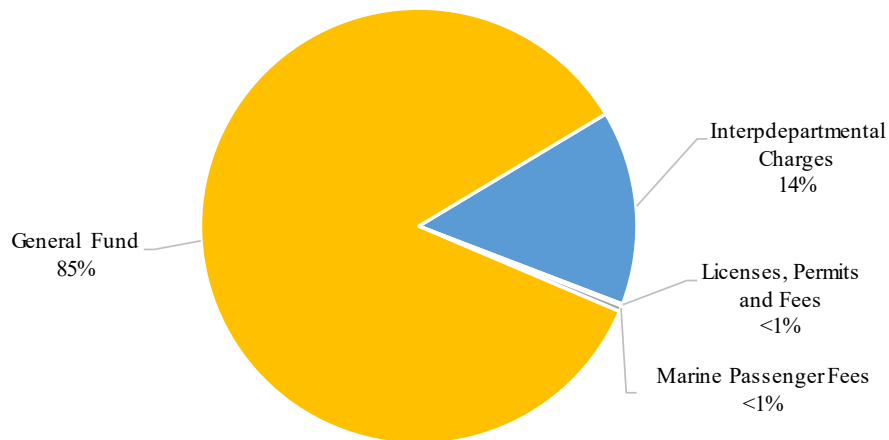
FY25 PROPOSED BUDGET

\$ 942,900

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 433,700	548,700	524,200	567,200	574,900
Commodities and Services	172,900	384,100	334,200	375,700	383,600
Total Expenditures	606,600	932,800	858,400	942,900	958,500
FUNDING SOURCES					
Interdepartmental Charges	81,900	97,000	97,000	136,100	136,100
Licenses, Permits and Fees	2,500	1,000	1,500	1,500	1,500
Support from:					
Marine Passenger Fees	2,500	2,500	2,500	4,000	4,000
General Fund	519,700	832,300	757,400	801,300	816,900
Total Funding Sources	\$ 606,600	932,800	858,400	942,900	958,500
STAFFING	4.36	4.50	4.50	4.50	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 FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$10,100 (1.1%). The City Clerk FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$15,600 (1.7%).

The significant budgetary changes include:

FY25 Proposed Budget

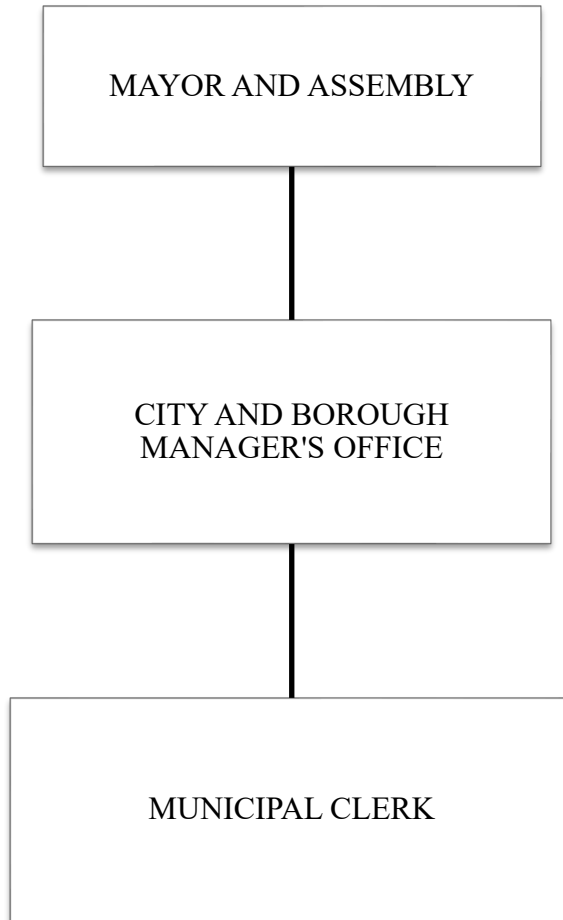
- Personnel services increased \$18,500 (3.4%) primarily due to negotiated wage and merit increases.
- Commodities and services decreased \$8,400 (2.2%) primarily due to decreased building maintenance charges.

FY26 Proposed Budget

- Personnel services increased \$7,700 (1.4%) primarily due to negotiated wage and merit increases.
- Commodities and services increased \$7,900 (2.1%) primarily due to increased training and costs of goods and services.

CITY CLERK

FUNCTIONAL AND STAFFING ORGANIZATION CHART



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

Manages municipal calendar and ensures public notice requirements are met

Administers Assembly approval of AMCO Liquor and Marijuana licenses and permits

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

Election Official

Administers appeals

NOTES

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INFORMATION TECHNOLOGY

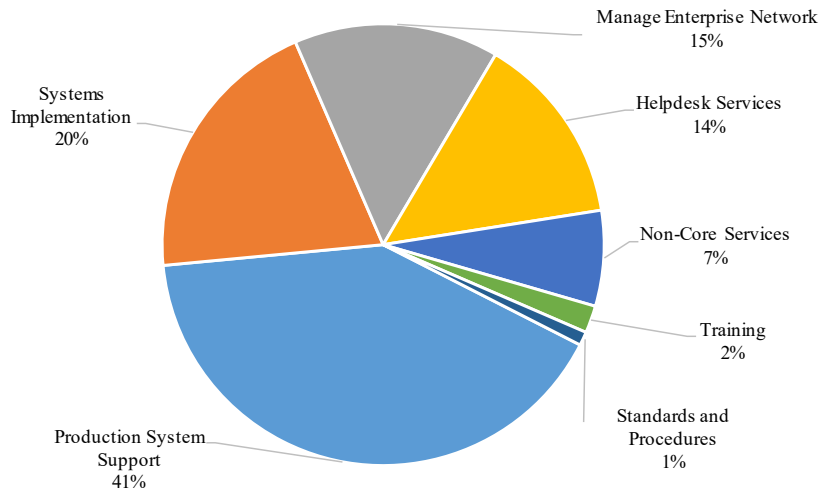
MISSION STATEMENT

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

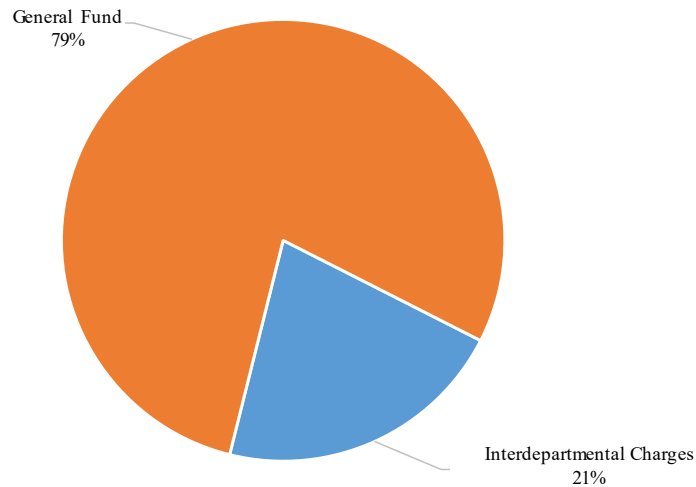
FY25 PROPOSED BUDGET

\$ 4,680,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

INFORMATION TECHNOLOGY

COMPARATIVES

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 1,823,900	2,156,600	2,074,400	2,096,700	2,140,400
Commodities and Services	1,682,300	2,246,600	2,207,800	2,584,100	2,666,500
Total Expenditures	3,506,200	4,403,200	4,282,200	4,680,800	4,806,900
FUNDING SOURCES					
Interdepartmental Charges	841,100	864,800	884,800	1,000,800	1,000,800
Support from:					
General Fund	2,665,100	3,538,400	3,397,400	3,680,000	3,806,100
Total Funding Sources	\$ 3,506,200	4,403,200	4,282,200	4,680,800	4,806,900
STAFFING	15.66	16.00	16.00	15.00	15.00

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 FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$277,600 (6.3%). The FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$126,100 (2.7%).

The significant budgetary changes include:

FY25 Proposed Budget

- Personnel services decreased \$59,900 (2.8%) due to the network specialist position moving to the Police Department.
- Commodities and services increased \$337,500 (15.0%) due to the addition of licensing costs for a new permitting and parcel management system.

FY26 Proposed Budget

- Personnel services increased \$43,700 (2.1%) due to negotiated wage and merit increases.
- Commodities and services increased \$82,400 (3.2%) due to increases to IT's fleet contribution and dues and subscriptions.

COMMUNITY DEVELOPMENT

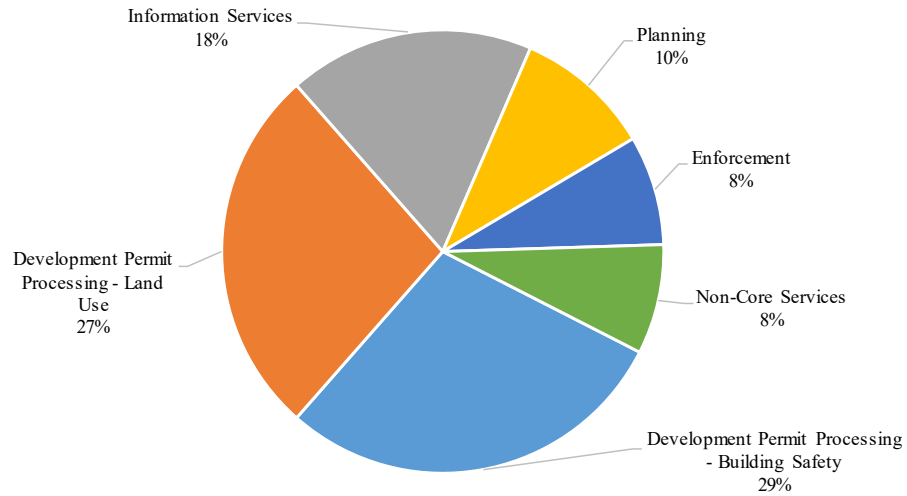
MISSION STATEMENT

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

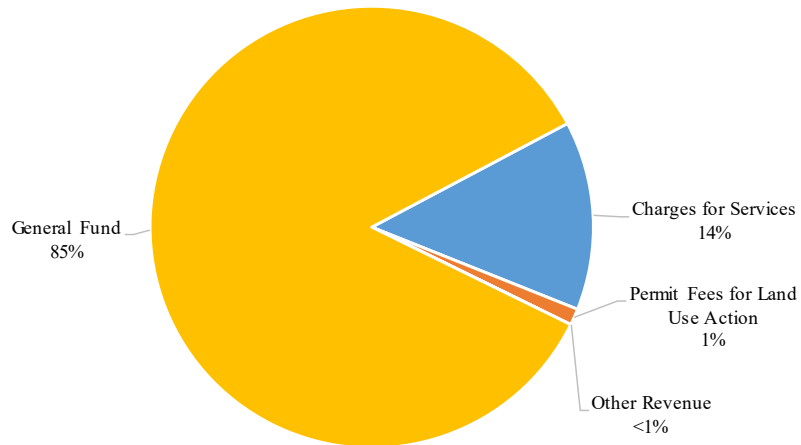
FY25 PROPOSED BUDGET

\$4,406,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 2,774,400	3,262,800	2,925,900	3,506,000	3,574,300
Commodities and Services	465,100	1,135,200	957,400	900,800	729,300
Total Expenditures	3,239,500	4,398,000	3,883,300	4,406,800	4,303,600
FUNDING SOURCES					
Charges for Services	898,700	564,000	590,000	610,000	640,000
Permit Fees for Land Use Action	97,900	65,100	61,200	53,200	53,200
State Grants	31,600	-	301,800	-	-
Federal Grants	18,700	-	1,900	-	-
Other Revenue	100	200	100	100	100
Support from:					
General Fund	2,192,500	3,768,700	2,928,300	3,743,500	3,610,300
Total Funding Sources	\$ 3,239,500	4,398,000	3,883,300	4,406,800	4,303,600
STAFFING	24.66	24.66	24.66	25.66	25.66

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 FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$8,800 (0.2%). The Community Development FY26 Proposed Budget shows a decrease from the FY25 Proposed Budget of \$103,200 (2.3%).

The significant budgetary changes include:

FY25 Proposed Budget

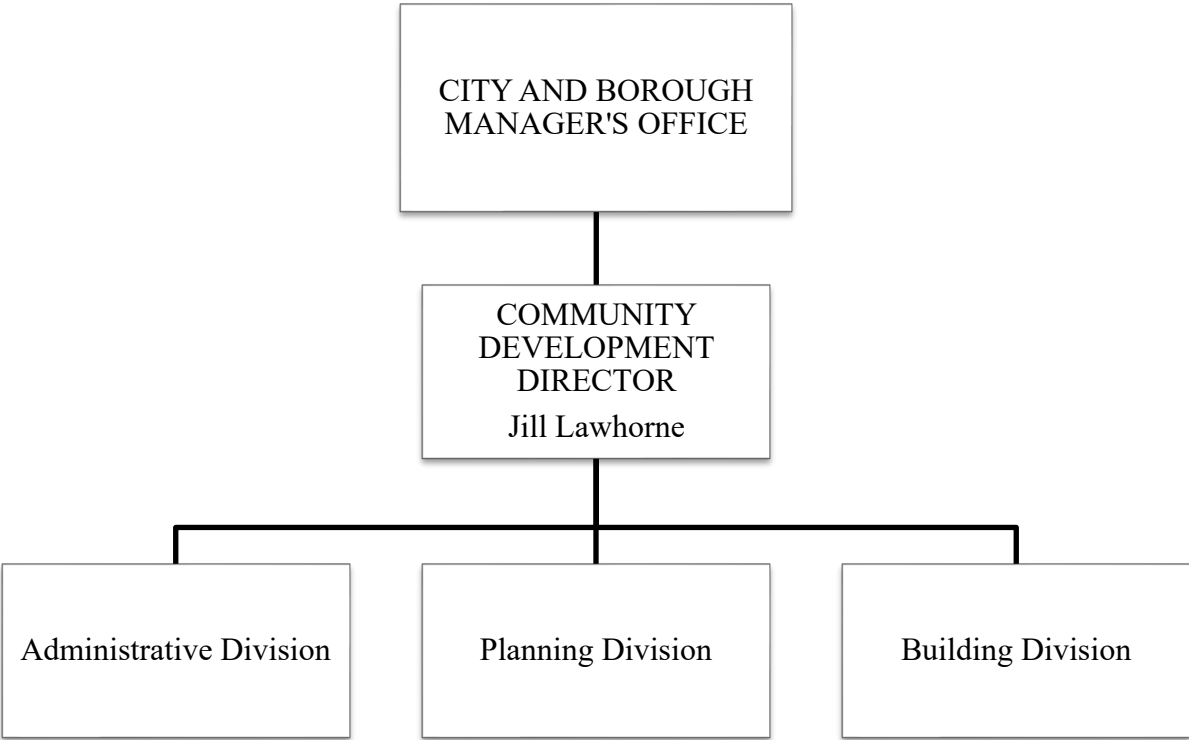
- Personnel services increased \$243,200 (7.5%) primarily due to the new Permit Center Manager position, position reclassifications, and negotiated wage and merit increases.
- Commodities and services decreased \$234,400 (20.6%) due to one-time grants in FY24 for contractual services.

FY26 Proposed Budget

- Personnel services increased \$68,300 (1.9%) primarily due to negotiated wage and merit increases.
- Commodities and services decreased \$171,500 (19%) due to decreases in travel and training and one-time contractual services in FY25 relating to the Comprehensive Plan update.

COMMUNITY DEVELOPMENT

FUNCTIONAL ORGANIZATION CHART



NOTES

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EAGLECREST

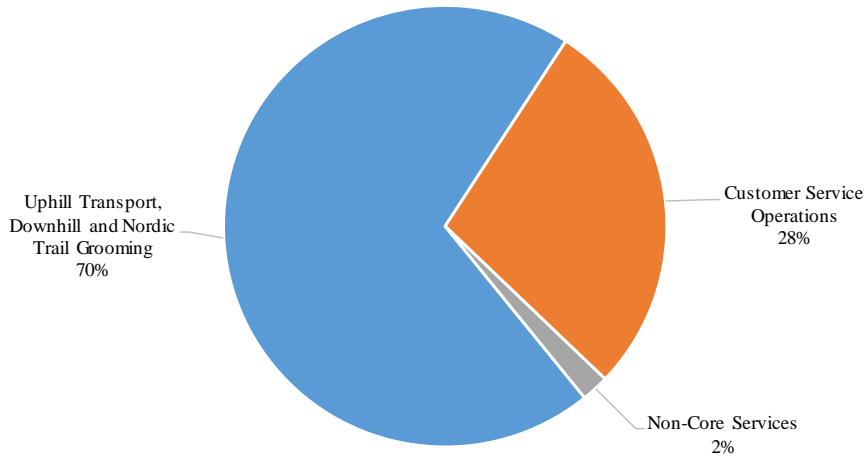
MISSION STATEMENT

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.

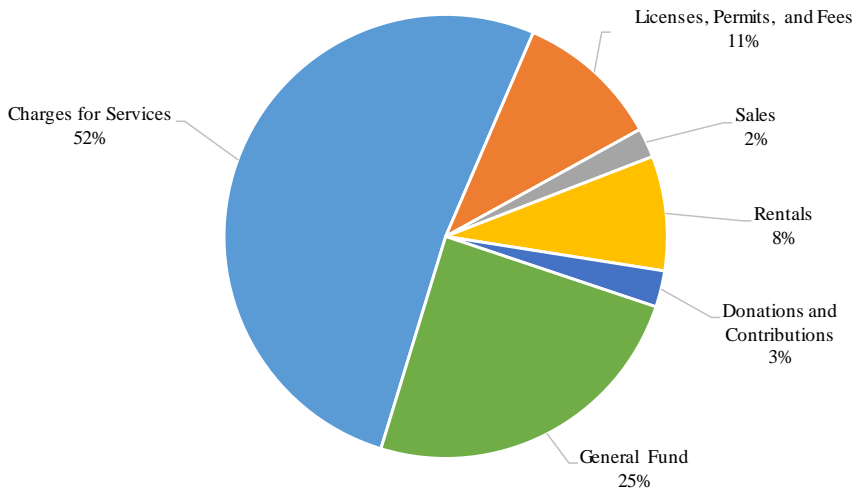
FY25 PROPOSED BUDGET

\$ 4,198,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 1,993,700	2,111,500	2,155,400	2,270,800	2,336,000
Commodities and Services	1,592,000	1,764,100	1,684,600	1,927,200	1,980,800
Total Expenditures	3,585,700	3,875,600	3,840,000	4,198,000	4,316,800
FUNDING SOURCES					
Charges for Services	1,759,000	1,895,000	1,860,000	1,957,000	2,048,000
Licenses, Permits, and Fees	276,200	394,000	329,000	398,000	448,000
Sales	73,100	63,000	76,400	81,400	81,400
Rentals and Leases	281,700	300,600	310,600	315,600	325,600
Donations and Contributions	100,400	100,000	100,000	100,000	100,000
Support from:					
Roaded Service Area	50,000	50,000	50,000	50,000	50,000
General Fund	880,000	1,005,500	1,005,500	880,000	880,000
Total Funding Sources	3,420,400	3,808,100	3,731,500	3,782,000	3,933,000
FUND BALANCE					
Inventory Reserve					
Beginning Reserve Balance	257,600	253,900	253,900	253,900	253,900
Increase (Decrease) in Reserve	(3,700)	-	-	-	-
End of Period Reserve	253,900	253,900	253,900	253,900	253,900
Available Fund Balance					
Beginning of Period	29,200	(136,100)	(136,100)	(244,600)	(660,600)
Increase (Decrease) in Fund Balance	(165,300)	(67,500)	(108,500)	(416,000)	(383,800)
End of Period Available	(136,100)	(203,600)	(244,600)	(660,600)	(1,044,400)
Combined End of Period Fund Balance	\$ 117,800	50,300	9,300	(406,700)	(790,500)
STAFFING	33.40	33.99	33.99	33.99	33.99

BUDGET HIGHLIGHTS

The Eaglecrest FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$322,400 (8.3%). The Eaglecrest FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$118,800 (2.8%).

The significant budgetary changes include:

FY25 Proposed Budget

- Personnel services increased \$159,300 (7.5%) primarily due to wage and merit increases, as well as fewer staff hours being charged to capital projects.
- Commodities and services increased \$163,100 (9.2%) primarily due to increased contractual services, inflationary costs, and increasing insurance rates.
- Eaglecrest is requesting a one-time loan from the Assembly in FY25 to cover their current fund deficit and to help prepare the ski area for the gondola expansion (see Gondola presentation on the next page).

FY26 Proposed Budget

- Personnel services increased \$65,200 (2.9%) primarily due to wage and merit increases.
- Commodities and services increased \$53,600 (2.8%) primarily due to increased contractual services, inflationary costs, and increasing insurance rates.

EAGLECREST

COMPARATIVES CONTINUED

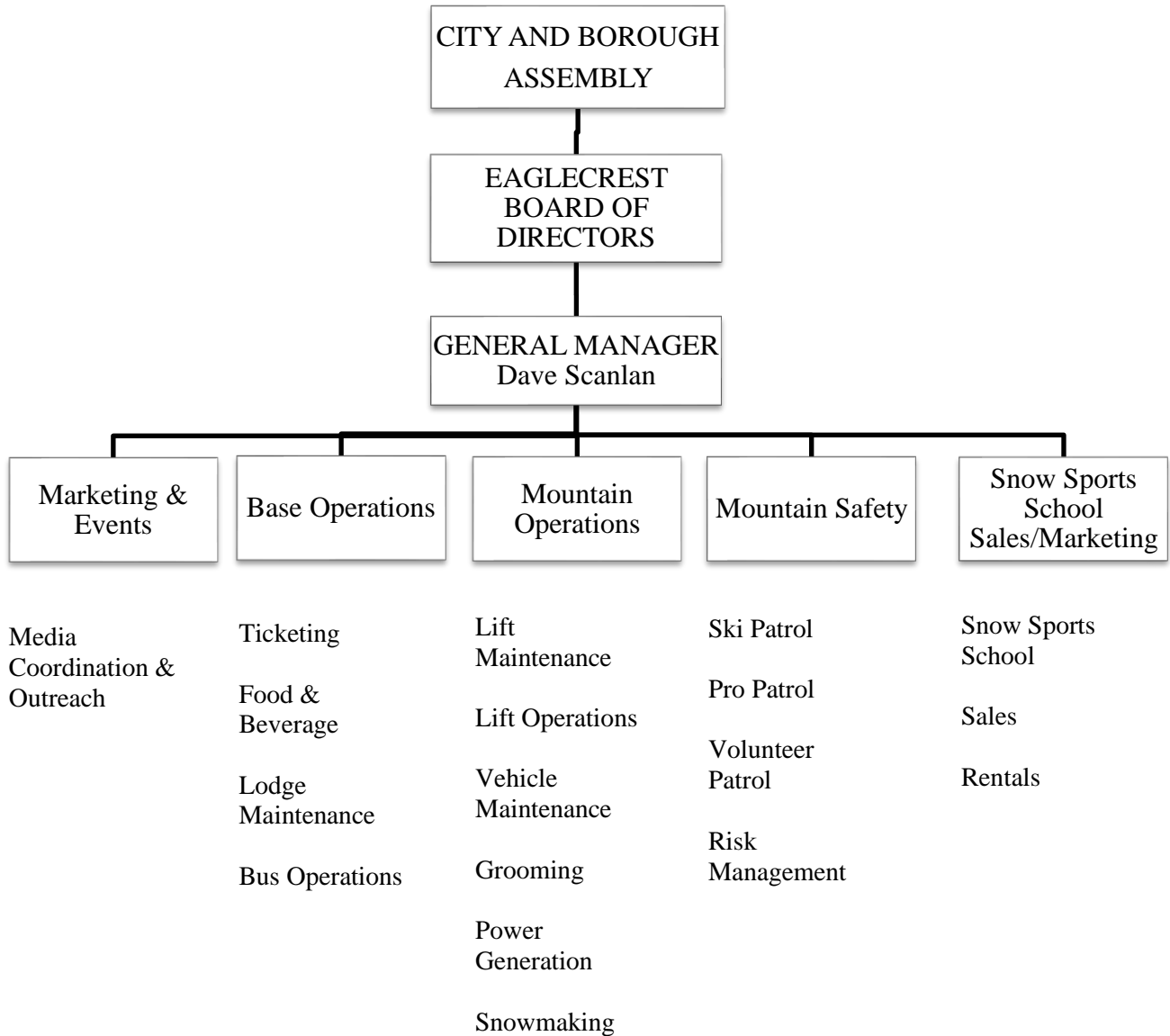
	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Support to:					
Capital Projects	10,000,000	-	-	-	-
Total Expenditures	10,000,000	-	-	-	-
FUNDING SOURCES					
Loan Proceeds	10,000,000	-	-	-	-
Total Funding Sources	10,000,000	-	-	-	-
FUND BALANCE					
Available Fund Balance					
Beginning of Period	-	-	-	-	-
Increase (Decrease) in Fund Balance	-	-	-	-	-
End of Period Available	-	-	-	-	-

BUDGET HIGHLIGHTS

In FY22, the Assembly appropriated funds to purchase a used gondola for installation at the Eaglecrest Ski Area to expand summer operations and increase year-round revenue. Eaglecrest entered into a revenue sharing agreement with Goldbelt Corporation in FY23, accepting a \$10 million investment to fund the installation of the gondola. The gondola is anticipated to be fully operational by the end of FY26.

EAGLECREST

FUNCTIONAL ORGANIZATION CHART



EDUCATION

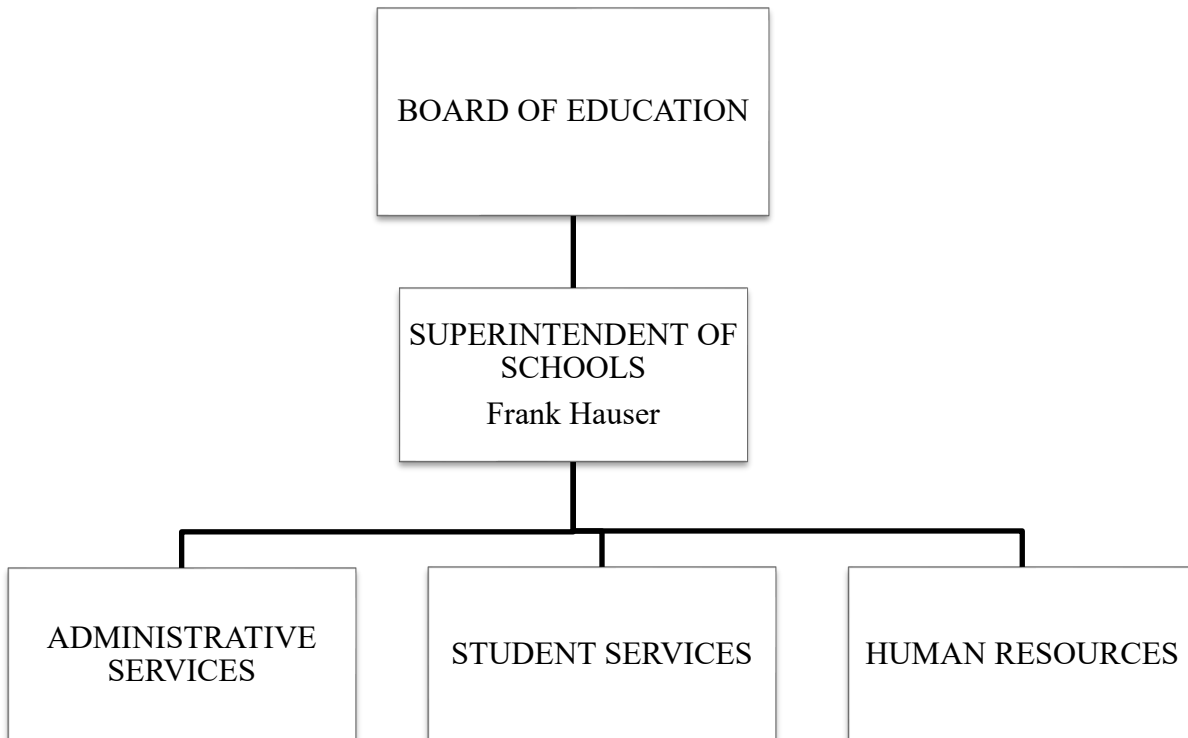
MISSION STATEMENT

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.

FY25 PROPOSED BUDGET

\$ 85,397,400

FUNCTIONAL ORGANIZATION CHART



EDUCATION

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Education - Operating Fund					
Personnel Services	\$ 60,404,800	68,198,100	64,592,300	59,680,700	59,725,100
Commodities and Services	9,727,200	7,023,600	8,677,300	8,146,700	8,331,300
Support to:					
Capital Projects	30,000	-	-	-	-
Total Instructional	70,162,000	75,221,700	73,269,600	67,827,400	68,056,400
Education - Other Funds					
Personnel Services	10,719,800	9,748,300	8,092,600	5,525,000	5,525,000
Student Activity Fundraising	-	1,650,000	-	-	-
Commodities and Services	10,764,700	9,697,000	11,185,500	12,045,000	12,045,000
Total Non-Instructional	21,484,500	21,095,300	19,278,100	17,570,000	17,570,000
Total Expenditures	91,646,500	96,317,000	92,547,700	85,397,400	85,626,400
FUNDING SOURCES					
Education - Operating Fund					
State Foundation Funding	33,870,300	35,229,600	30,848,000	27,704,700	27,704,700
State Contribution for PERS/TRS	3,586,000	8,489,600	4,660,100	5,171,500	5,171,500
State	1,953,100	-	2,764,300	-	-
Federal	81,400	200,000	14,000	25,000	25,000
Other	1,459,400	526,700	326,000	494,200	494,200
Support from:					
General Governmental Funds	28,491,200	34,875,800	34,875,800	34,432,000	34,432,000
Total Instructional	69,441,400	79,321,700	73,488,200	67,827,400	67,827,400
Education - Other Funds					
State	12,843,200	12,871,800	9,850,000	4,514,000	4,514,000
Federal	3,073,500	2,205,000	1,200,000	6,953,100	6,953,100
User Fees	474,600	300,000	400,000	375,000	375,000
Other	2,429,400	1,712,500	855,000	2,037,900	2,037,900
Student Activity Fundraising	1,305,000	1,350,000	1,305,000	1,650,000	1,650,000
Support from:					
General Governmental Funds	4,595,700	6,197,800	6,197,800	3,690,400	2,040,000
Total Non-Instructional	24,721,400	24,637,100	19,807,800	19,220,400	17,570,000
Total Funding Sources	94,162,800	103,958,800	93,296,000	87,047,800	85,397,400
FUND BALANCE					
Education - Operating Fund					
Beginning Available Fund Balance	(1,226,800)	(1,947,400)	(1,947,400)	(1,728,800)	(1,728,800)
Increase (Decrease) in Fund Balance	(720,600)	4,100,000	218,600	-	(229,000)
End of Period Available Fund Balance	(1,947,400)	2,152,600	(1,728,800)	(1,728,800)	(1,957,800)
Education - Other Funds					
Beginning Available Fund Balance	641,300	3,878,200	3,878,200	4,407,900	6,058,300
Increase (Decrease) in Fund Balance	3,236,900	3,541,800	529,700	1,650,400	-
End of Period Available Fund Balance	3,878,200	7,420,000	4,407,900	6,058,300	6,058,300
Total Available Fund Balance	\$ 1,930,800	9,572,600	2,679,100	4,329,500	4,100,500
STAFFING	676.73	652.87	645.10	563.45	563.45

EDUCATION

BUDGET HIGHLIGHTS

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 Juneau School District (JSD) discovered a current year (FY24) structural deficit of approximately \$9.5 million as a result of multiple years of insufficient state funding, over projecting enrollment, and financial mismanagement. The Board of Education took immediate action to make cuts to the 2024 budget; however, the magnitude of the deficit is too great to address through cuts in the current school year. The Juneau Assembly appropriated \$3.9 million from the General Fund to enable the school district to complete the current school year. These funds will be used to pay for non-instructional costs.

The Assembly also appropriated a \$4.1 million one-time loan from the Restricted Budget Reserve to enable the school district to complete the current school year. These funds will be used to pay for instructional costs. In FY25, The Juneau Assembly appropriated \$1.65 million from the General Fund to support JSD by covering non-instructional facilities maintenance costs, as CBJ and JSD plan for the potential transition of these services to CBJ. This appropriation is currently represented by the surplus in the Education – Other Funds fund balance in FY25 in the presentation above. JSD intends to process a budget amendment before June 30 for the FY25 budget to appropriate the expenditure authority associated with this financial support from CBJ.

NOTES

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ENGINEERING

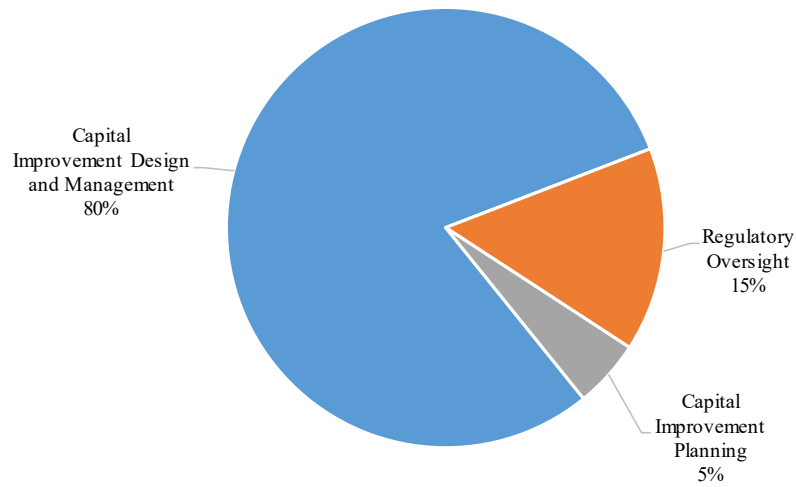
MISSION STATEMENT

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

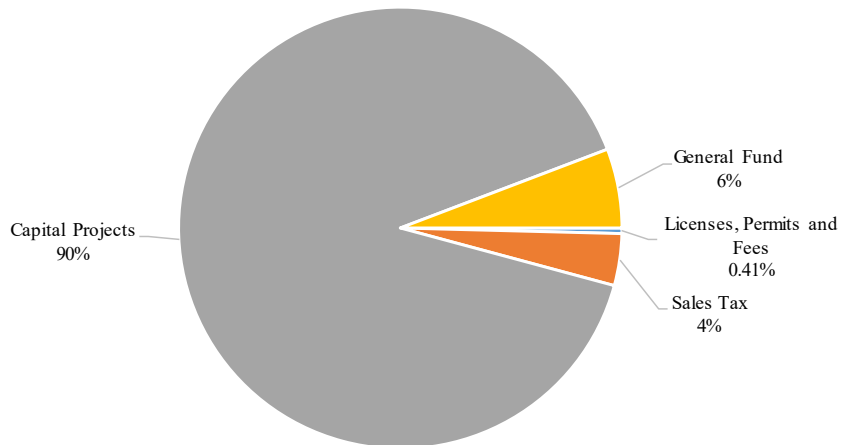
FY25 PROPOSED BUDGET

\$ 3,688,000

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 1,125,200	3,303,700	3,211,900	3,323,500	3,378,600
Commodities and Services	332,600	356,700	334,600	364,500	382,500
Capital Outlay	-	38,600	-	-	-
Total Expenditures	1,457,800	3,699,000	3,546,500	3,688,000	3,761,100
FUNDING SOURCES					
Licenses, Permits and Fees	11,500	18,000	16,900	15,000	15,000
Support from:					
Sales Tax	140,000	140,000	140,000	140,000	140,000
Capital Projects	798,900	3,258,800	3,176,700	3,319,000	3,383,300
General Fund	507,400	282,200	212,900	214,000	222,800
Total Funding Sources	\$ 1,457,800	3,699,000	3,546,500	3,688,000	3,761,100
STAFFING	21.40	21.40	21.40	21.10	21.10

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.

BUDGET HIGHLIGHTS

The Engineering FY25 Proposed Budget shows a decrease from the FY24 Amended Budget of \$11,000 (0.3%). The Engineering FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$73,100 (2%).

The significant budgetary changes include:

FY25 Proposed Budget

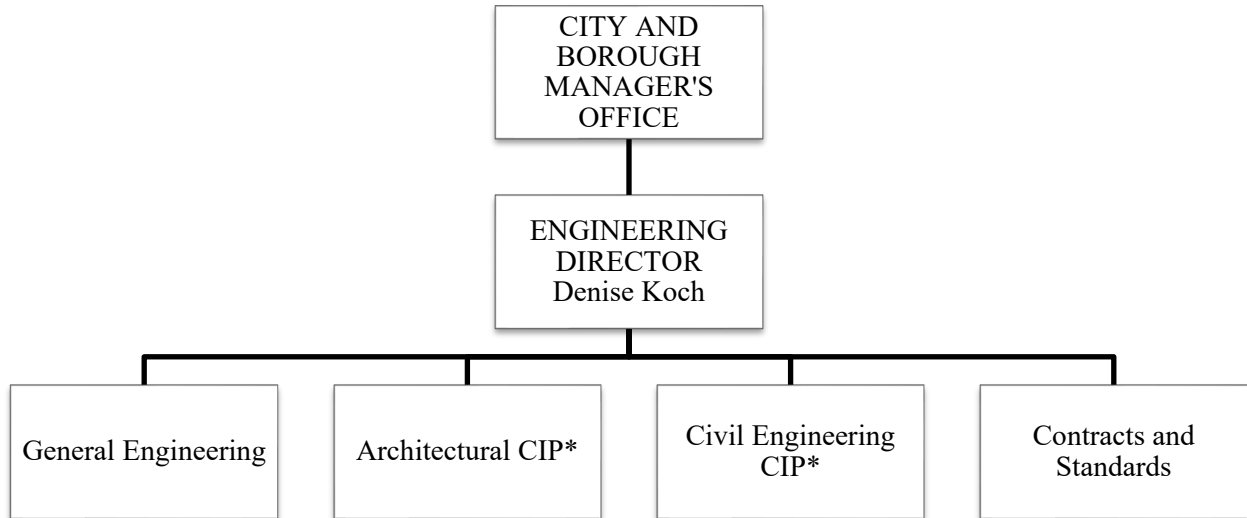
- Personnel services increased \$19,800 (0.6%) due to reallocation of management time to other components of the Engineering and Public Works Department.
- Commodities and services increased \$7,800 (2.2%) primarily due to increases in minor equipment and software.
- Capital outlay decreased \$38,600 (100%) due to project completion.

FY26 Proposed Budget

- Personnel services increased \$55,100 (1.7%) primarily due to wage and merit increases.
- Commodities and services increased \$18,000 (4.9%) primarily due to increased out-of-state travel and professional license renewal.

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

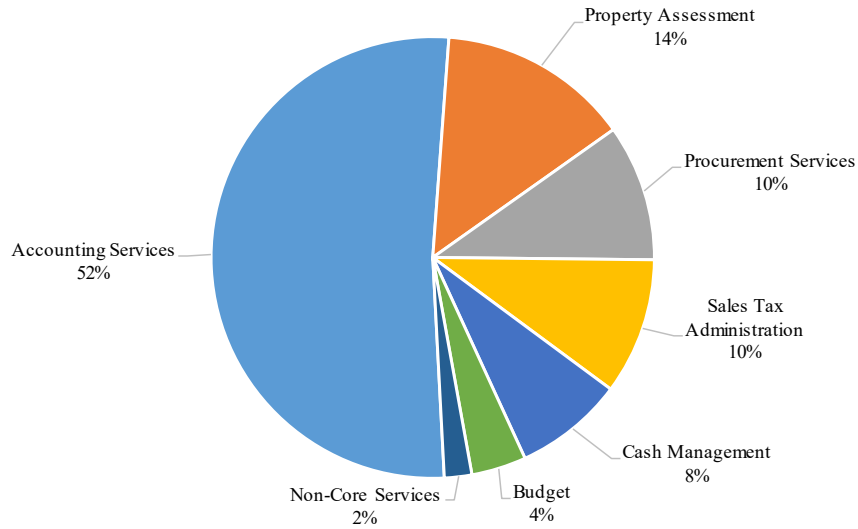
MISSION STATEMENT

Provide financial services to enhance the operations of the CBJ.

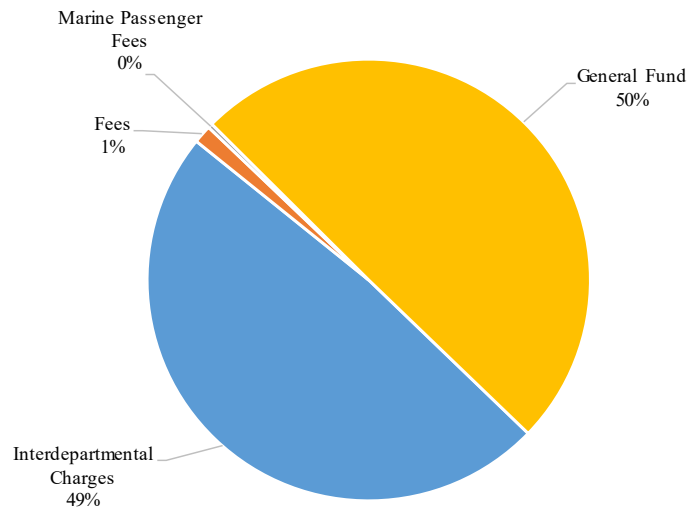
FY25 PROPOSED BUDGET

\$ 7,429,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 4,895,000	5,647,800	5,113,900	5,749,100	5,872,500
Commodities and Services	1,365,700	1,693,800	1,707,600	1,640,100	1,555,700
Capital Outlay	-	34,500	34,500	40,000	-
Total Expenditures	6,260,700	7,376,100	6,856,000	7,429,200	7,428,200
FUNDING SOURCES					
Interdepartmental Charges	2,808,300	3,169,800	3,169,800	3,610,000	3,610,000
Fees	92,900	92,000	99,000	99,000	99,000
Support from:					
Marine Passenger Fees	103,600	103,600	103,600	24,800	24,800
General Fund	3,255,900	4,010,700	3,483,600	3,695,400	3,694,400
Total Funding Sources	\$ 6,260,700	7,376,100	6,856,000	7,429,200	7,428,200
STAFFING	44.10	45.10	45.05	46.05	46.05

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 HIGHLIGHTS

The Finance FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$53,100 (0.7%). The Finance FY26 Proposed Budget shows a decrease from the FY25 Proposed Budget of \$1,000 (0.01%).

The significant budgetary changes include:

FY25 Proposed Budget

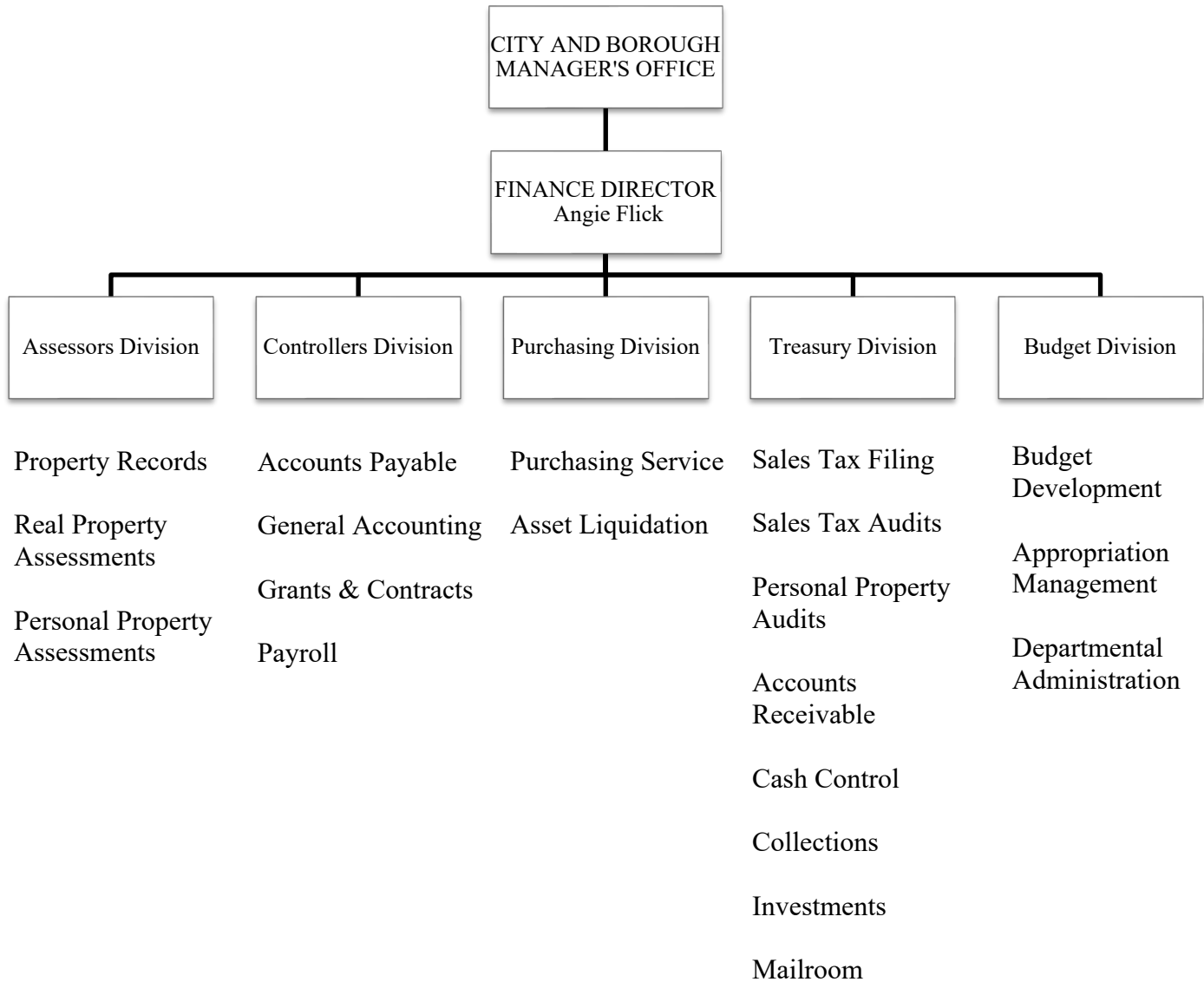
- Personnel services increased \$101,300 (1.8%) due to negotiated wage and merit increases and the addition of a new position to assist the Juneau School District in financial management and oversight.
- Commodities and services decreased \$53,700 (3.2%) primarily due to FY24 one-time contractual services costs.

FY26 Proposed Budget

- Personnel services increased \$123,400 (2.1%) due to negotiated wage and merit increases.
- Commodities and services decreased \$84,400 (5.1%) primarily due to FY25 one-time costs in contractual services.
- Capital outlay decreased \$40,000 (100%) due to one-time FY25 furniture and fixture costs for office relocation.

FINANCE

FUNCTIONAL ORGANIZATION CHART



NOTES

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FIRE AND EMERGENCY MEDICAL SERVICES

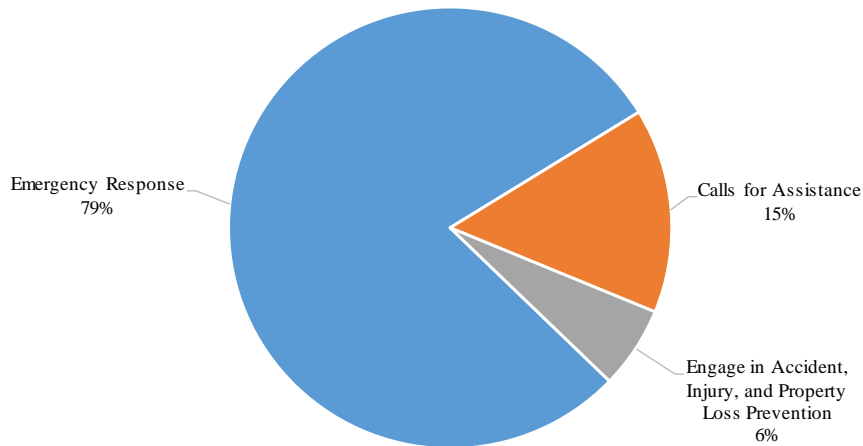
MISSION STATEMENT

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

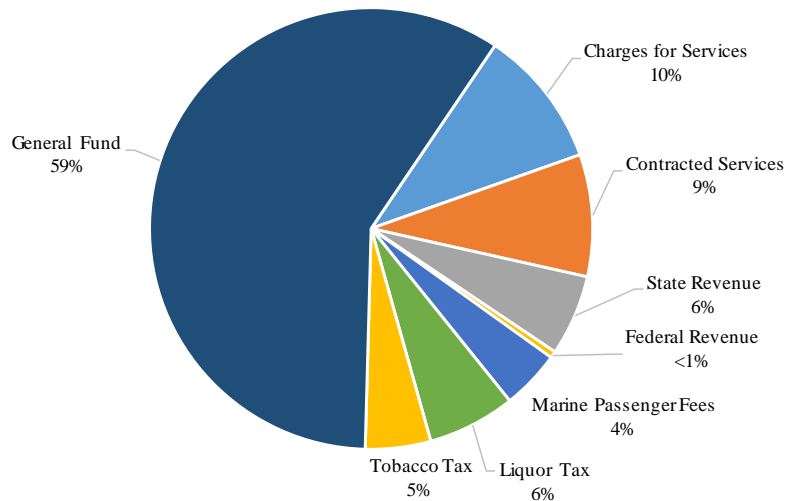
FY25 PROPOSED BUDGET

\$ 15,199,300

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

FIRE AND EMERGENCY MEDICAL SERVICES

COMPARATIVES

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 9,049,500	10,956,200	10,226,200	10,944,600	11,148,400
Commodities and Services	3,480,300	3,855,100	3,895,200	4,254,700	4,378,900
Total Expenditures	12,529,800	14,811,300	14,121,400	15,199,300	15,527,300
FUNDING SOURCES					
Charges for Services	1,588,400	1,565,900	1,531,600	1,540,100	1,540,100
Contracted Services	1,064,800	1,292,600	1,292,600	1,358,500	1,365,300
State Revenue	1,757,400	800,000	902,100	900,000	900,000
Federal Revenue	50,000	30,000	66,200	74,400	47,000
Support from:					
Marine Passenger Fees	591,500	591,500	591,500	656,700	656,700
Liquor Tax	975,000	975,000	975,000	975,000	975,000
Tobacco Tax	99,400	763,100	763,100	724,600	724,600
General Fund	6,403,300	8,793,200	7,999,300	8,970,000	9,318,600
Total Funding Sources	\$ 12,529,800	14,811,300	14,121,400	15,199,300	15,527,300
STAFFING	70.30	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 HIGHLIGHTS

The Fire and Emergency Medical Services FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$388,000 (2.6%). The Fire and Emergency Medical Services FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$328,000 (2.2%).

The significant budgetary changes include:

FY25 Proposed Budget

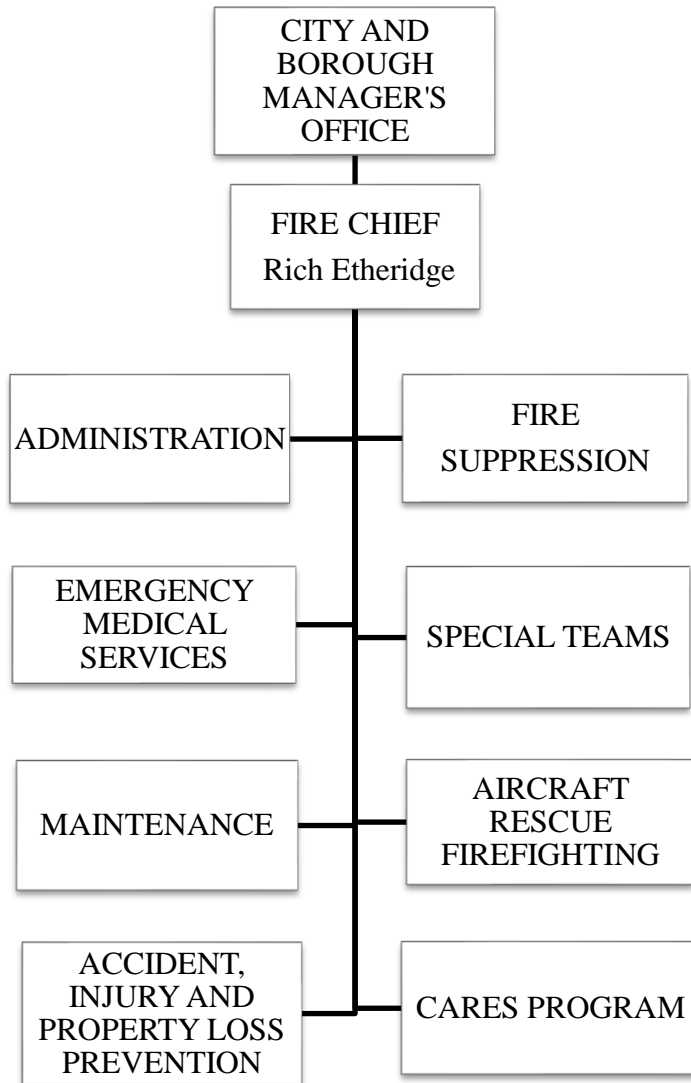
- Personnel services decreased \$11,600 (0.1%) due to application of an increased vacancy factor adjustment to better capture the impacts of vacancies in the budget.
- Commodities and services increased \$399,600 (10.4%) due to contractual services, fleet replacement reserve contributions, and minor equipment updates.

FY26 Proposed Budget

- Personnel services increased \$203,800 (1.9%) due to negotiated wage, benefit, and merit increases.
- Commodities and services increased \$124,200 (2.9%) due reduced training and contractual services.

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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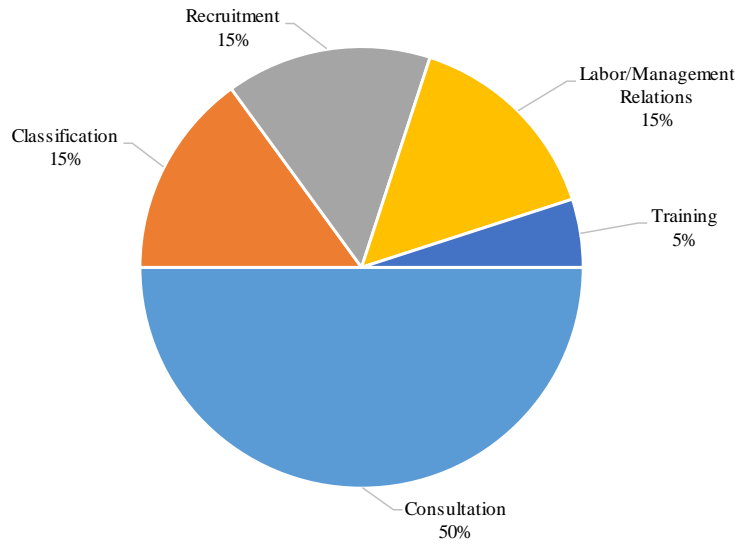
HUMAN RESOURCES

MISSION STATEMENT

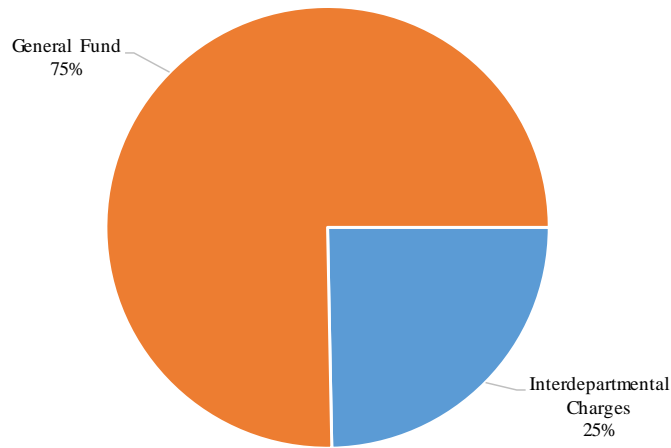
To provide employment/human resource services to the public and CBJ departments.

FY25 PROPOSED BUDGET **\$ 993,700**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 713,600	866,300	820,100	860,500	871,700
Commodities and Services	75,600	178,900	117,700	133,200	123,900
Total Expenditures	789,200	1,045,200	937,800	993,700	995,600
FUNDING SOURCES					
Interdepartmental Charges	191,700	212,100	212,100	245,400	245,400
Support from:					
General Fund	597,500	833,100	725,700	748,300	750,200
Total Funding Sources	\$ 789,200	1,045,200	937,800	993,700	995,600
STAFFING	4.40	5.80	5.80	5.60	5.60

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 HIGHLIGHTS

The Human Resources FY25 Proposed Budget shows a decrease from the FY24 Amended Budget of \$51,500 (4.9%). The Human Resources FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$1,900 (0.2%).

The significant budgetary changes include:

FY25 Proposed Budget

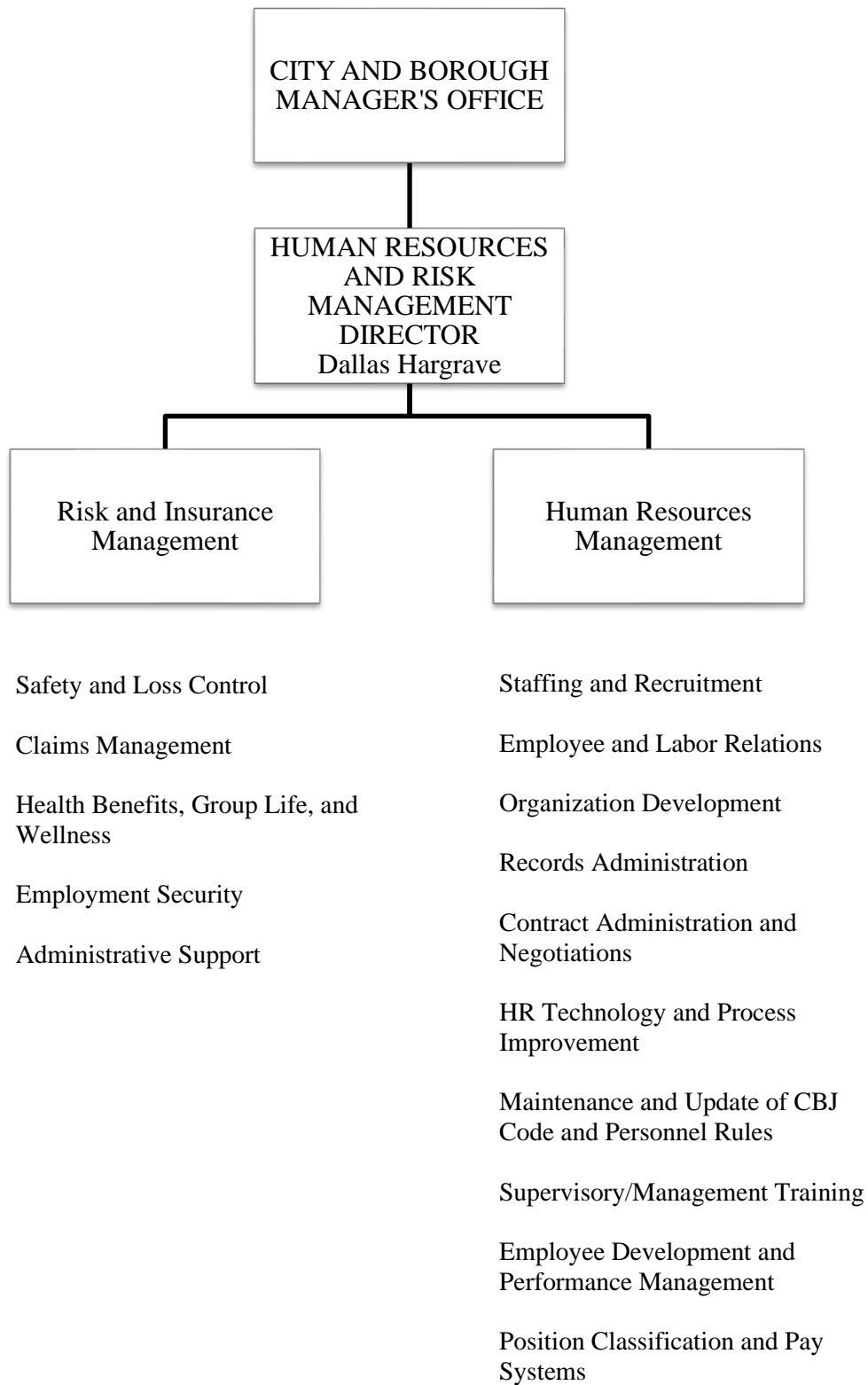
- Commodities and services decreased \$45,700 (25.5%) due to decreased rents and one-time expenses in FY24.

FY26 Proposed Budget

- Personnel services increased \$11,200 (1.3%) due to negotiated wage and merit increases.
- Commodities and services decreased \$9,300 (7.0%) due to travel and training.

HUMAN RESOURCES

FUNCTIONAL ORGANIZATION CHART



NOTES

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LANDS AND RESOURCES MANAGEMENT

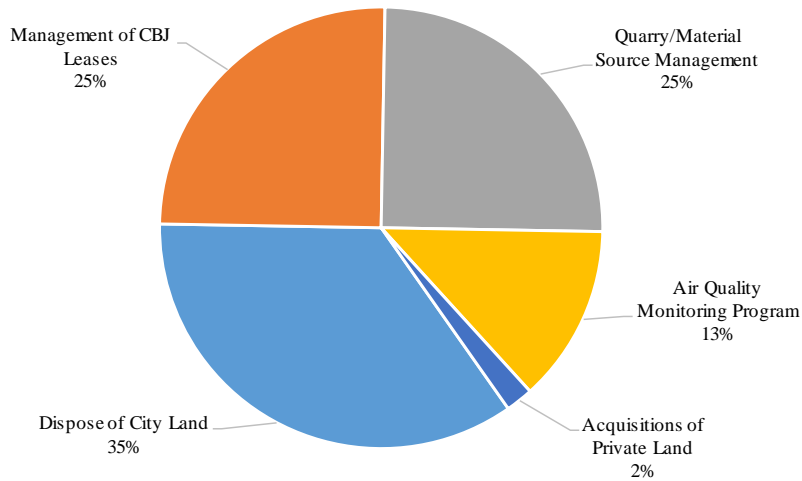
MISSION STATEMENT

To develop and manage City land consistent with public policy.

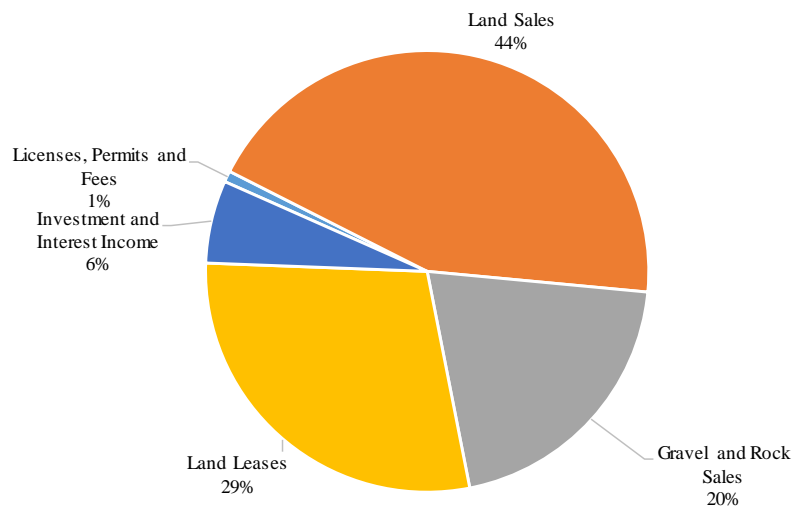
FY25 PROPOSED BUDGET

\$2,192,600

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCES MANAGEMENT

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 324,000	499,300	365,100	536,500	548,600
Commodities and Services	293,500	546,400	539,000	681,100	685,600
Capital Outlay	-	150,000	150,000	150,000	100,000
Support to:					
Capital Projects	150,000	1,200,000	1,200,000	825,000	500,000
Total Expenditures	767,500	2,395,700	2,254,100	2,192,600	1,834,200
FUNDING SOURCES					
Licenses, Permits and Fees	8,200	3,000	9,000	9,000	9,000
Land Sales	520,000	150,500	435,000	485,000	485,000
Gravel and Rock Sales	204,800	247,600	497,600	225,000	225,000
Land Leases	216,000	280,900	308,400	316,100	316,800
Investment and Interest Income	66,200	122,400	49,300	66,800	51,000
Total Funding Sources	1,015,200	804,400	1,299,300	1,101,900	1,086,800
FUND BALANCE					
Beginning of Period	5,022,900	5,270,600	5,270,600	4,315,800	3,225,100
Increase (Decrease) in Fund Balance	247,700	(1,591,300)	(954,800)	(1,090,700)	(747,400)
End of Period Fund Balance	\$ 5,270,600	3,679,300	4,315,800	3,225,100	2,477,700
STAFFING	3.60	3.60	3.60	3.60	3.60

BUDGET HIGHLIGHTS

The Lands and Resources FY25 Proposed Budget shows a decrease from the FY24 Amended Budget of \$203,100 (8.5%). The Lands and Resources FY26 Proposed Budget shows a decrease from the FY25 Proposed Budget of \$358,400 (16.3%).

The significant budgetary changes include:

FY25 Proposed Budget

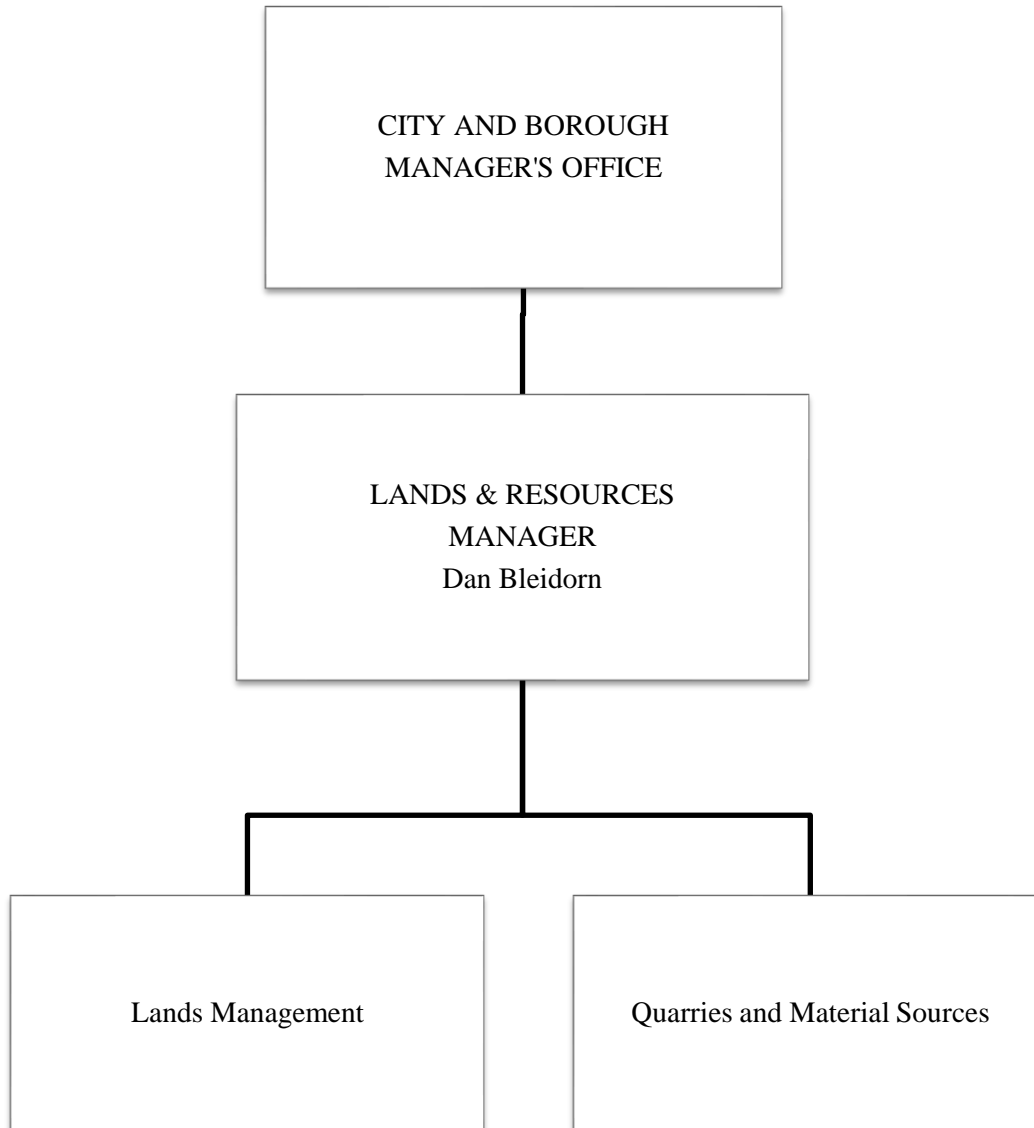
- Personnel services increased \$37,200 (7.5%) due to negotiated wage and merit increases.
- Commodities and services increased \$134,700 (24.7%) due to increased costs associated with Telephone Hill redevelopment.
- Support to Capital Projects decreased \$375,000 (31.3%) due to the restructuring of pits and quarries management.

FY26 Proposed Budget

- Personnel services increased \$12,100 (2.3%) due to negotiated wage and merit increases.
- Support to Capital Projects decreased \$325,000 (39.4%) due to the restructuring of pits and quarries management.

LANDS AND RESOURCES MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



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

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

NOTES

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LAW

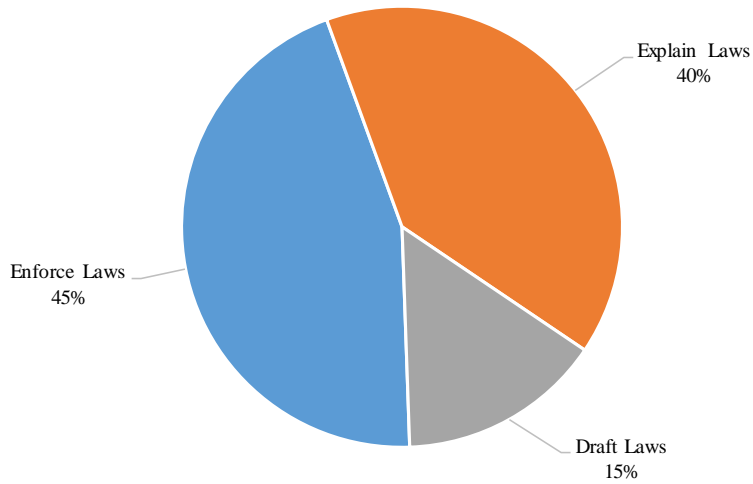
MISSION STATEMENT

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

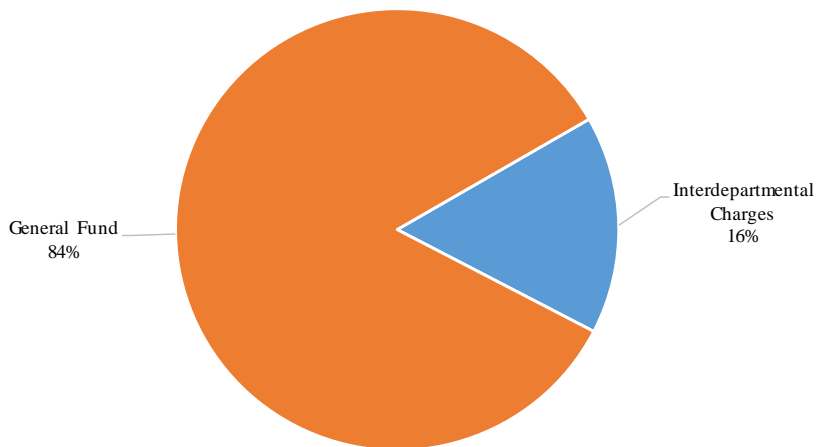
FY25 PROPOSED BUDGET

\$ 2,677,500

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 1,701,000	1,840,600	1,816,500	1,937,400	1,971,600
Commodities and Services	632,900	732,200	692,800	740,100	749,600
Total Expenditures	2,333,900	2,572,800	2,509,300	2,677,500	2,721,200
FUNDING SOURCES					
Interdepartmental Charges	279,100	314,300	314,300	427,500	427,500
Support from:					
Marine Passenger Fees	100	100	100	-	-
General Fund	2,054,700	2,258,400	2,194,900	2,250,000	2,293,700
Total Funding Sources	\$ 2,333,900	2,572,800	2,509,300	2,677,500	2,721,200
STAFFING	11.25	10.25	10.25	10.25	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 HIGHLIGHTS

The Law FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$104,700 (4.1%). The Law FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$43,700 (1.6%).

The significant budgetary changes include:

FY25 Proposed Budget

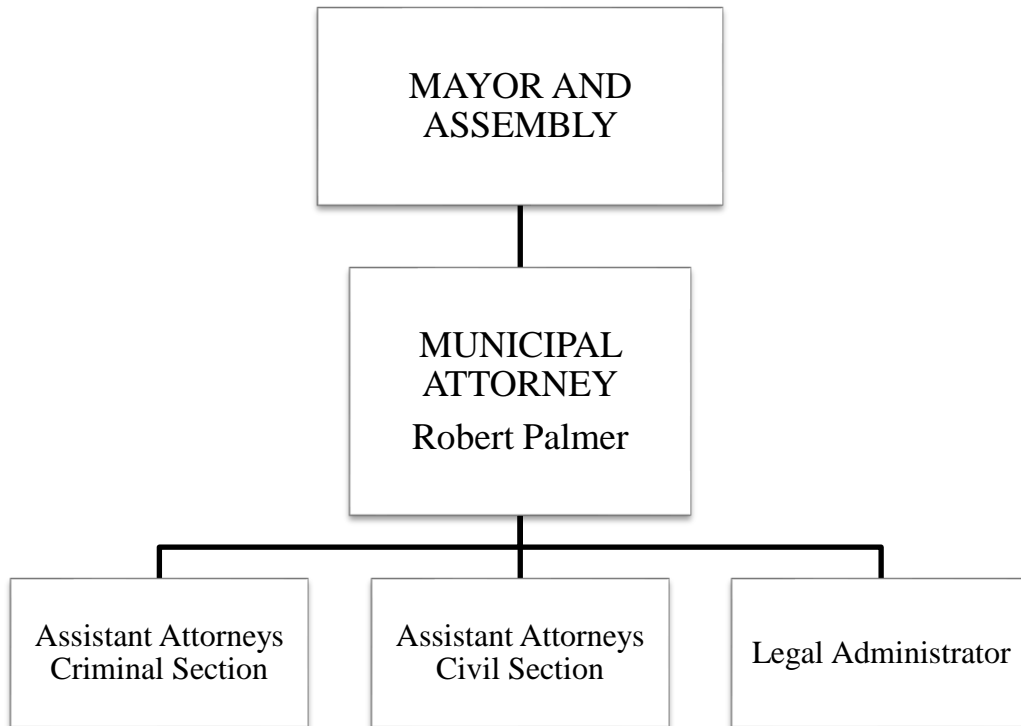
- Personnel services increased \$96,800 (5.3%) due to longevity wage increases.

FY26 Proposed Budget

- Personnel services increased \$34,200 (1.8%) due to longevity wage increases.

LAW

FUNCTIONAL ORGANIZATION CHART



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

Legislative Drafting
General Legal Drafting
Criminal Enforcement
Criminal and Civil Enforcement
Civil Litigation
Administration of Law Department

NOTES

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LIBRARIES AND MUSEUM

MISSION STATEMENT

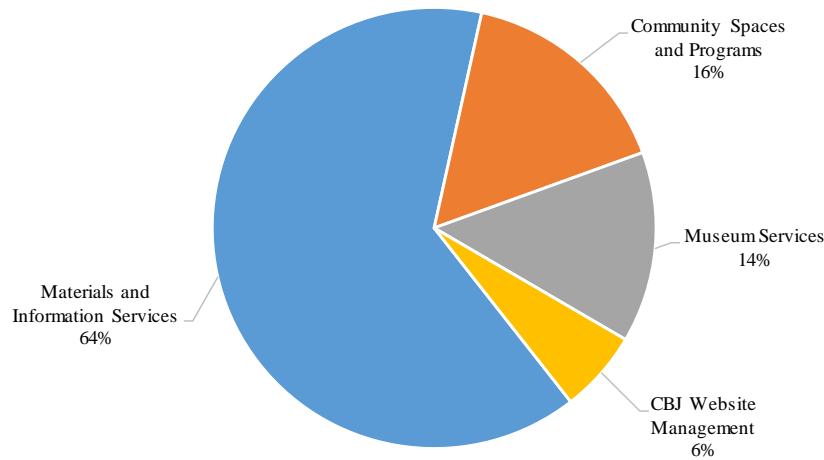
The Juneau Public Libraries provide free access to shared resources and programs that support lifelong learning and the exploration of ideas, and that promote an informed community.

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

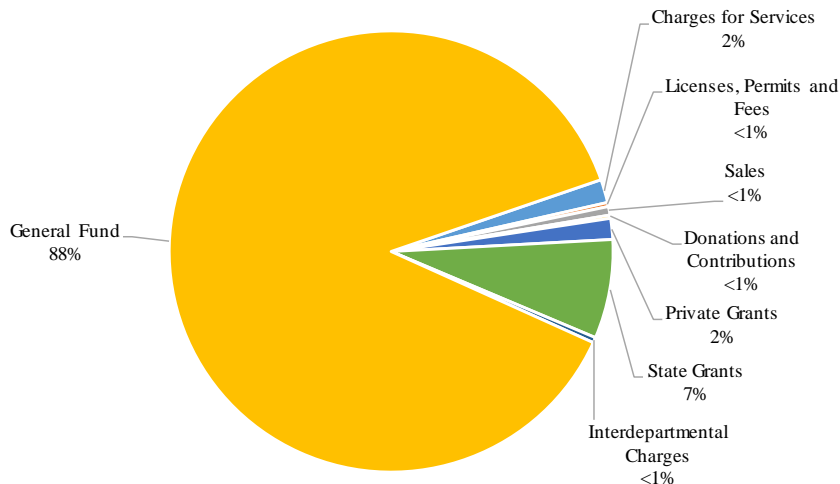
FY25 PROPOSED BUDGET

\$ 4,199,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES AND MUSEUM

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 2,512,200	2,822,000	2,340,500	2,879,200	2,939,800
Commodities and Services	1,118,200	1,257,000	1,209,900	1,313,800	1,349,600
Capital Outlay	-	41,800	-	6,800	6,800
Total Expenditures	3,630,400	4,120,800	3,550,400	4,199,800	4,296,200
FUNDING SOURCES					
Charges for Services	60,600	45,000	61,500	71,800	73,000
Licenses, Permits and Fees	13,200	10,500	13,800	12,500	12,500
Sales	25,200	11,500	25,400	26,400	26,900
Donations and Contributions	12,000	8,900	19,200	9,900	9,900
Private Grants	2,500	64,100	21,500	64,500	62,000
State Grants	243,500	302,000	280,400	304,800	310,800
Federal Grants	63,100	-	-	-	-
Interdepartmental Charges	15,500	16,500	16,500	16,500	16,500
Support from:					
General Fund	3,194,800	3,662,300	3,112,100	3,693,400	3,784,600
Total Funding Sources	\$ 3,630,400	4,120,800	3,550,400	4,199,800	4,296,200
STAFFING	27.41	27.42	27.42	27.42	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 HIGHLIGHTS

The Libraries and Museum FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$79,000 (1.9%). The Libraries and Museums FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$96,400 (2.3%).

The significant budgetary changes include:

FY25 Proposed Budget

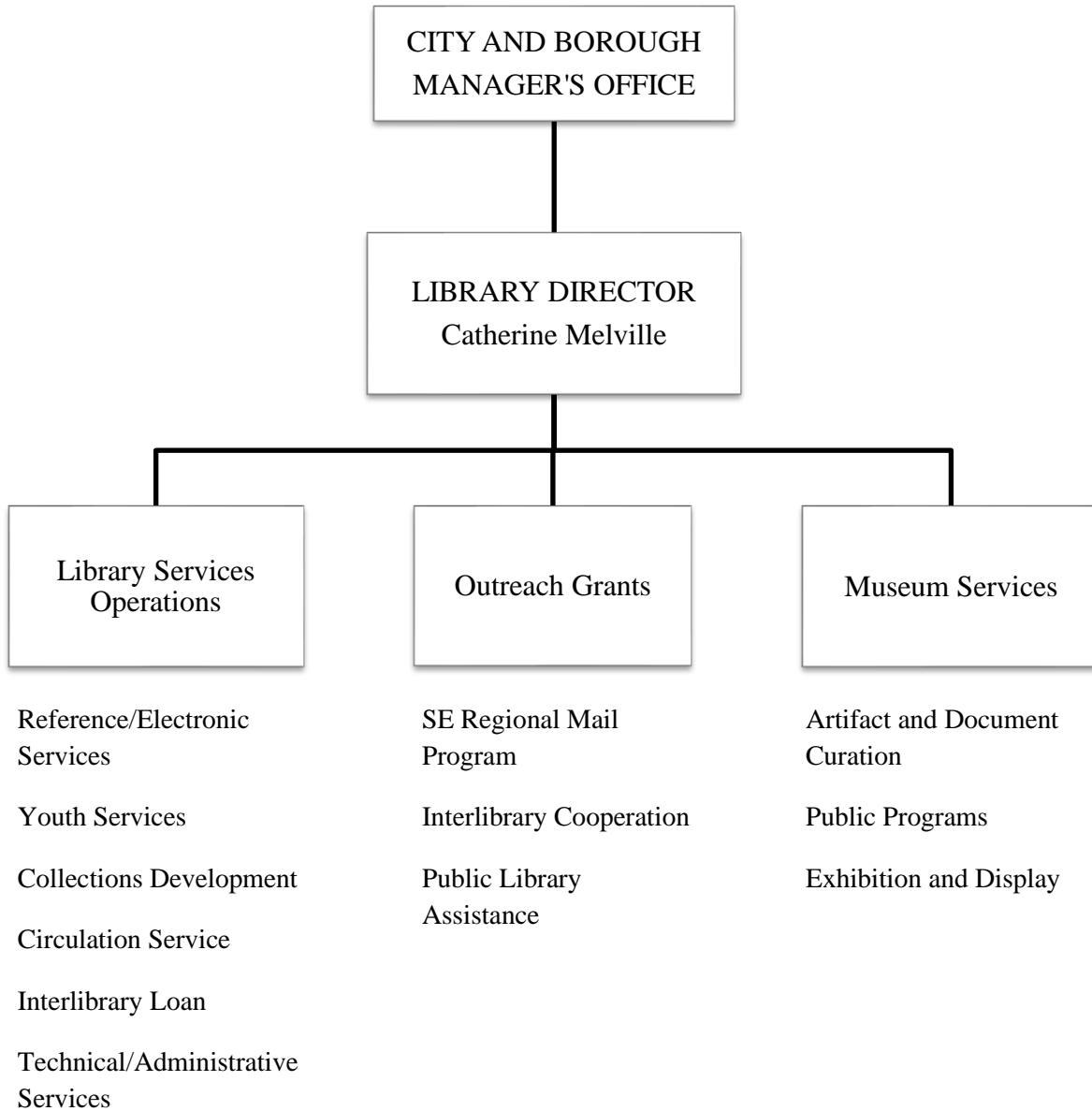
- Personnel services increased \$57,200 (2.0%) due to wage and merit increases.
- Commodities and services increased \$56,800 (4.5%) due to an increase in contractual services and capital outlay reclassification to materials and commodities.

FY26 Proposed Budget

- Personnel services increased \$60,600 (2.1%) due to wage and merit increases.
- Commodities and services increased \$35,800 (2.7%) due to an increase in contractual services and capital outlay reclassification to materials and commodities.

LIBRARIES AND MUSEUM

FUNCTIONAL ORGANIZATION CHART



NOTES

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PARKS AND RECREATION

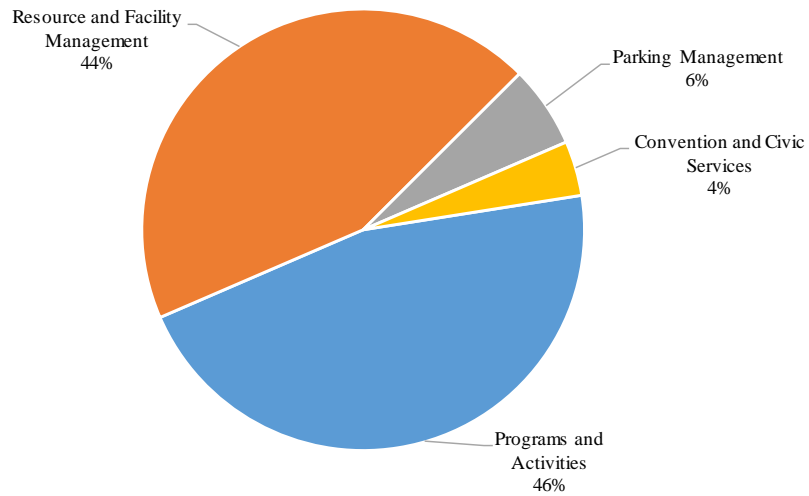
MISSION STATEMENT

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

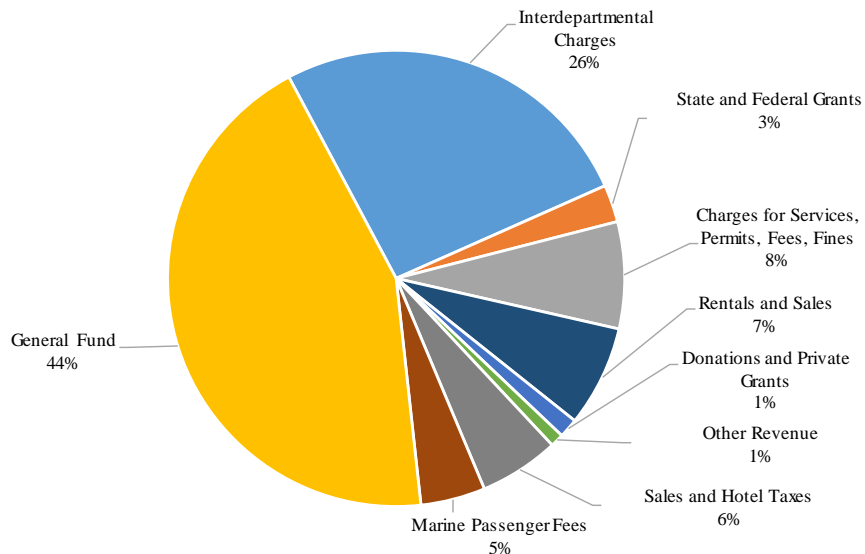
FY25 PROPOSED BUDGET

\$ 18,323,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 7,405,300	8,676,000	7,691,400	9,584,500	9,752,600
Commodities and Services	5,701,500	6,589,300	6,203,600	7,772,500	7,792,300
JAHC Operating Agreement	360,000	377,100	377,100	388,400	400,000
Youth Activities Grant Program	316,900	332,500	332,500	332,500	332,500
Support to:					
Capital Projects	-	100,000	100,000	136,000	-
General Fund	113,200	107,300	107,300	109,200	109,200
Total Expenditures	13,896,900	16,182,200	14,811,900	18,323,100	18,386,600
FUNDING SOURCES					
Interdepartmental Charges	3,139,600	3,385,700	3,385,700	4,749,800	4,834,400
State Grants	30,900	25,000	108,300	75,000	75,000
Federal Grants	200,000	200,000	237,500	406,500	406,500
Private Grants	174,800	200,000	200,000	212,800	212,800
Charges for Services	1,000,000	828,400	852,600	1,273,500	1,307,400
Licenses, Permits and Fees	85,600	69,700	87,400	86,800	87,300
Fines and Forfeitures	8,000	9,400	7,900	16,500	16,500
Sales	25,000	26,200	25,300	29,500	30,000
Rental and Lease	1,197,800	1,183,800	1,215,600	1,273,300	1,306,700
Donations and Contributions	77,900	79,200	49,500	37,400	37,400
Investment and Interest Income	250,100	78,600	51,900	62,300	64,600
Other Revenue	15,200	-	3,900	-	-
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
Hotel Tax (Centennial Hall)	639,100	670,500	670,500	695,000	715,700
Jensen-Olson Arboretum	113,200	107,300	107,300	109,200	109,200
Marine Passenger Fees					
Administration and Recreation	124,700	124,700	124,700	389,300	389,300
Parks & Landscape	288,800	288,800	288,800	429,600	429,600
Facilities Maintenance	12,600	12,600	12,600	12,600	12,600
Roaded Service Area	4,310,300	5,883,400	5,038,800	5,624,400	5,772,000
General Fund	2,008,600	2,398,200	2,032,800	2,368,600	2,217,000
Total Funding Sources	14,034,700	15,904,000	14,833,600	18,184,600	18,356,500
FUND BALANCE					
Increase (Decrease) in Fund Balance					
Downtown Parking	(48,000)	(63,200)	35,800	(28,200)	(29,700)
Jensen-Olson Arboretum	136,800	(28,100)	(54,800)	(46,100)	(43,600)
Facilities Maintenance	49,100	(187,000)	34,700	(64,200)	43,200
Total End of Period	\$ 137,900	(278,300)	15,700	(138,500)	(30,100)
STAFFING	98.32	100.08	100.08	107.24	107.24

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 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 877,900	896,300	968,400	886,800	900,600
Commodities and Services	262,000	292,900	296,600	321,600	325,800
Youth Activities Grant Program	316,900	332,500	332,500	332,500	332,500
Total Expenditures	1,456,800	1,521,700	1,597,500	1,540,900	1,558,900
FUNDING SOURCES					
Charges for Services	67,800	66,600	70,500	76,500	77,200
Licenses, Permits, and Fees	5,900	7,000	9,000	7,000	7,000
Rentals	31,400	25,000	23,000	30,000	30,000
Donations and Contributions	24,800	21,500	24,500	21,900	21,900
Other Revenue	15,200	-	3,900	-	-
Support from:					
Sales Tax	332,500	332,500	332,500	332,500	332,500
Marine Passenger Fees	124,700	124,700	124,700	389,300	389,300
Roaded Service Area	854,500	944,400	1,009,400	683,700	701,000
Total Funding Sources	\$ 1,456,800	1,521,700	1,597,500	1,540,900	1,558,900
STAFFING	7.85	7.85	7.85	7.79	7.79

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 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 536,400	564,700	510,300	589,400	606,400
Commodities and Services	370,700	396,000	396,600	406,400	422,100
Total Expenditures	907,100	960,700	906,900	995,800	1,028,500
FUNDING SOURCES					
Charges for Services	61,600	43,000	52,500	52,500	52,500
Licenses, Permits, and Fees	10,500	5,400	8,400	8,400	8,400
Sales	9,100	12,500	12,500	12,500	12,500
Rentals	379,500	324,000	357,000	357,000	357,000
Support from:					
Roaded Service Area	446,400	575,800	476,500	565,400	598,100
Total Funding Sources	\$ 907,100	960,700	906,900	995,800	1,028,500
STAFFING	6.32	6.48	6.48	6.64	6.64

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

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 1,329,900	1,742,500	1,581,300	2,179,200	2,233,000
Commodities and Services	248,600	361,400	335,500	316,000	324,300
Total Expenditures	1,578,500	2,103,900	1,916,800	2,495,200	2,557,300
FUNDING SOURCES					
Charges for Services	77,600	94,500	72,500	76,000	76,000
Licenses, Permits, and Fees	500	1,000	500	500	500
Rentals	600	1,500	600	500	500
State Grants	30,900	25,000	108,300	75,000	75,000
Federal Grants	200,000	200,000	237,500	406,500	406,500
Private Grants	174,800	200,000	200,000	212,800	212,800
Donations and Contribution	47,400	53,200	20,000	10,000	10,000
Support from:					
Roaded Service Area	1,046,700	1,528,700	1,277,400	1,713,900	1,776,000
Total Funding Sources	\$ 1,578,500	2,103,900	1,916,800	2,495,200	2,557,300
STAFFING	22.19	23.19	23.19	27.19	27.19

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

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 1,383,100	1,704,100	1,463,700	1,715,000	1,749,500
Commodities and Services	1,094,000	1,246,800	1,069,200	1,260,100	1,293,000
Total Expenditures	2,477,100	2,950,900	2,532,900	2,975,100	3,042,500
FUNDING SOURCES					
Charges for Services	629,400	460,700	468,000	620,700	653,700
Licenses, Permits, and Fees	9,500	5,900	6,500	8,500	9,000
Fines and Forfeitures	-	500	300	500	500
Sales	15,900	11,200	12,800	14,500	15,000
Rentals	34,200	26,000	27,100	48,300	53,400
Support from:					
Roaded Service Area	1,788,100	2,446,600	2,018,200	2,282,600	2,310,900
Total Funding Sources	\$ 2,477,100	2,950,900	2,532,900	2,975,100	3,042,500
STAFFING	24.67	25.27	25.27	25.27	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

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 96,500	259,600	163,300	283,700	289,300
Commodities and Services	176,200	207,800	177,500	194,600	196,200
Total Expenditures	272,700	467,400	340,800	478,300	485,500
FUNDING SOURCES					
Charges for Services	52,000	37,000	43,500	52,000	52,000
Sales	-	2,500	-	2,500	2,500
Rentals	146,100	140,000	140,000	145,000	145,000
Support from:					
Roaded Service Area	74,600	287,900	157,300	278,800	286,000
Total Funding Sources	\$ 272,700	467,400	340,800	478,300	485,500
STAFFING	4.56	4.56	4.56	4.56	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

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 1,719,900	1,944,900	1,615,000	2,032,500	2,043,600
Commodities and Services	1,165,800	1,269,000	1,285,500	1,462,800	1,448,100
Support to:					
Capital Projects	-	-	-	136,000	-
Total Expenditures	2,885,700	3,213,900	2,900,500	3,631,300	3,491,700
FUNDING SOURCES					
Interdepartmental Charges	146,100	181,700	181,700	189,000	198,600
Charges for Services	110,700	125,000	144,000	394,000	394,000
Licenses, Permits, and Fees	59,200	50,400	63,000	62,400	62,400
Rentals	77,400	58,000	77,900	73,000	75,400
Donations and Contribution	5,800	4,500	5,000	5,500	5,500
Support from:					
Marine Passenger Fees	288,800	288,800	288,800	429,600	429,600
Jensen-Olson Arboretum	113,200	107,300	107,300	109,200	109,200
General Fund	2,084,500	2,398,200	2,032,800	2,368,600	2,217,000
Total Funding Sources	\$ 2,885,700	3,213,900	2,900,500	3,631,300	3,491,700
STAFFING	21.24	21.24	21.24	21.74	21.74

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 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Support to:					
General Fund	\$ 113,200	107,300	107,300	109,200	109,200
Total Expenditures	113,200	107,300	107,300	109,200	109,200
FUNDING SOURCES					
Licenses, Permits, and Fees	-	600	600	800	1,000
Investment and Interest Income	250,000	78,600	51,900	62,300	64,600
Total Funding Sources	250,000	79,200	52,500	63,100	65,600
FUND BALANCE					
Beginning of Period Available Balance	583,100	719,900	719,900	665,100	619,000
Increase (Decrease) in Fund Balance	136,800	(28,100)	(54,800)	(46,100)	(43,600)
End of Period Available Fund Balance	\$ 719,900	691,800	665,100	619,000	575,400
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 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 32,000	25,600	32,900	96,400	97,400
Commodities and Services	653,500	756,800	629,900	668,300	694,700
Total Expenditures	685,500	782,400	662,800	764,700	792,100
FUNDING SOURCES					
Charges for Services	1,000	1,000	1,000	1,000	1,000
Fines and Forfeitures	8,000	8,900	7,600	16,000	16,000
Rentals	528,500	609,300	590,000	619,500	645,400
Support from:					
Roaded Service Area	100,000	100,000	100,000	100,000	100,000
Total Funding Sources	637,500	719,200	698,600	736,500	762,400
FUND BALANCE					
Beginning of Period Available Balance	363,800	315,800	315,800	351,600	323,400
Increase (Decrease) in Fund Balance	(48,000)	(63,200)	35,800	(28,200)	(29,700)
End of Period Available Fund Balance	\$ 315,800	252,600	351,600	323,400	293,700
STAFFING	0.24	0.24	0.24	0.90	0.90

The Downtown Parking Division is a Special Revenue Fund.

PARKS AND RECREATION

COMPARATIVES FOR CENTENNIAL HALL (VISITOR SERVICES)

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 41,900	50,000	44,000	50,000	50,000
Commodities and Services	161,300	265,900	243,400	256,600	265,700
JAHC Operating Agreement	360,000	354,600	377,100	388,400	400,000
Total Expenditures	563,200	670,500	664,500	695,000	715,700
FUNDING SOURCES					
Support from:					
Hotel Tax	563,200	670,500	664,500	695,000	715,700
Total Funding Sources	\$ 563,200	670,500	664,500	695,000	715,700

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 HIGHLIGHTS

The Parks & Recreation FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$2,140,900 (13.2%). The Parks & Recreation FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$63,500 (0.3%).

The significant budgetary changes include:

FY25 Proposed Budget

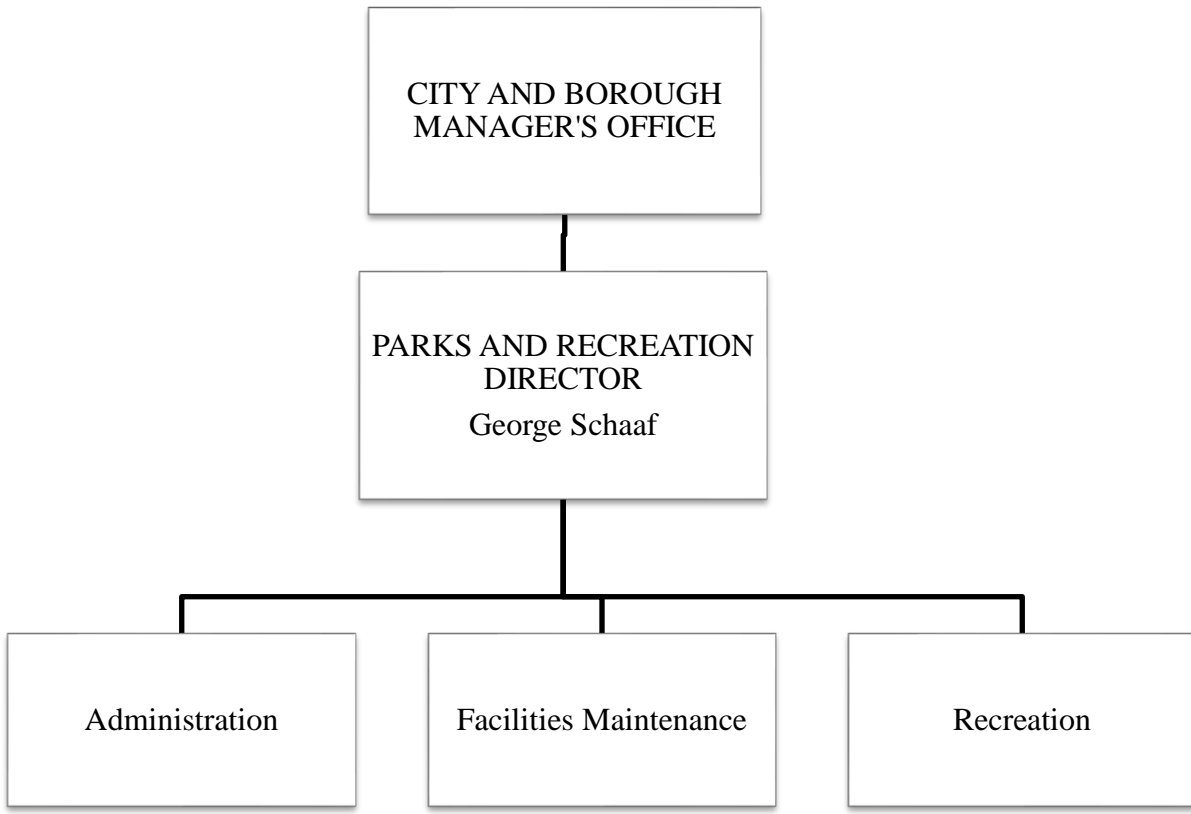
- Personnel services increased \$908,500 (10.5%) primarily due to wage and merit increases and 7.16 new FTEs.
- Commodities and services increased \$1,183,200 (18%) primarily due to costs associated with maintaining three facilities relinquished to CBJ from the Juneau School District.
- Capital project contributions increased by \$36,000 (36%) for one-time funding for planned projects.

FY26 Proposed Budget

- Personnel services increased \$168,100 (1.8%) primarily due to wage and merit increases.
- Capital projects support decreased \$136,000 (100%) due to a one-time contribution for park projects in FY25.

PARKS AND RECREATION

FUNCTIONAL ORGANIZATION CHART



Parking
Centennial Hall

Jensen-Olson Arboretum
Eagle Valley Center
Evergreen Cemetery
Trails
Park Maintenance
Landscape Maintenance
Facilities Maintenance

Zach Gordon Youth Center
Shéiyi X̱aat Hít (Spruce Root
House) Youth Shelter
Augustus Brown Pool
Dimond Park Aquatic Center
Dimond Park Field House
Treadwell Ice Arena
Mt. Jumbo Gym
Youth Outreach
After School Program
Adult/Youth Sports
Permits

POLICE

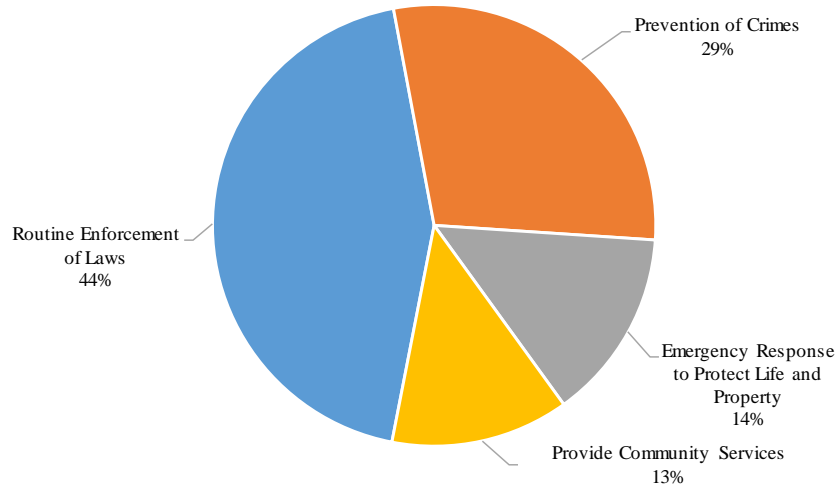
MISSION STATEMENT

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

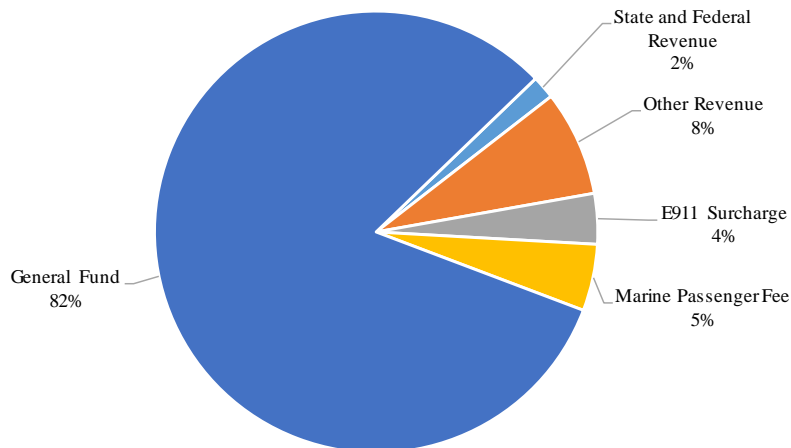
FY25 PROPOSED BUDGET

\$ 21,886,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 13,683,300	16,029,700	14,407,300	16,639,200	16,853,200
Animal Control Services	1,085,000	1,485,000	1,392,000	1,431,100	1,471,300
Commodities and Services	3,263,300	3,569,500	3,522,400	3,815,900	4,026,500
Capital Outlay	18,600	-	-	-	-
Total Expenditures	18,050,200	21,084,200	19,321,700	21,886,200	22,351,000
FUNDING SOURCES					
Interdepartmental Charges	96,300	113,700	113,700	105,600	107,000
State Grants	(9,900)	186,500	186,500	186,500	186,500
Federal Grants	121,500	185,600	185,600	185,600	185,600
Charges for Services	80,600	72,000	73,000	73,000	73,000
E911 Surcharge	818,500	800,000	810,000	810,000	810,000
Licenses, Permits and Fees	120,400	115,700	121,600	124,500	124,500
Fines and Forfeitures	366,300	279,300	311,700	276,300	276,300
Donations and Contributions	900	10,000	10,000	10,000	10,000
Other Revenue	36,600	84,000	95,700	75,500	80,700
Contracted Services	766,800	907,500	908,400	1,023,100	1,026,700
Investment and Interest Income	2,100	500	500	500	500
Support from:					
Marine Passenger Fees	1,289,600	1,289,600	1,289,600	1,067,600	1,067,600
Roaded Service Area	14,360,500	17,039,800	15,215,400	17,948,000	18,402,600
Total Funding Sources	\$ 18,050,200	21,084,200	19,321,700	21,886,200	22,351,000
STAFFING	97.84	96.84	96.84	97.84	97.84

FUND BALANCE

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

BUDGET HIGHLIGHTS

The Police FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$802,000 (3.8%). The Police FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$464,800 (2.1%).

The significant budgetary changes include:

FY25 Proposed Budget

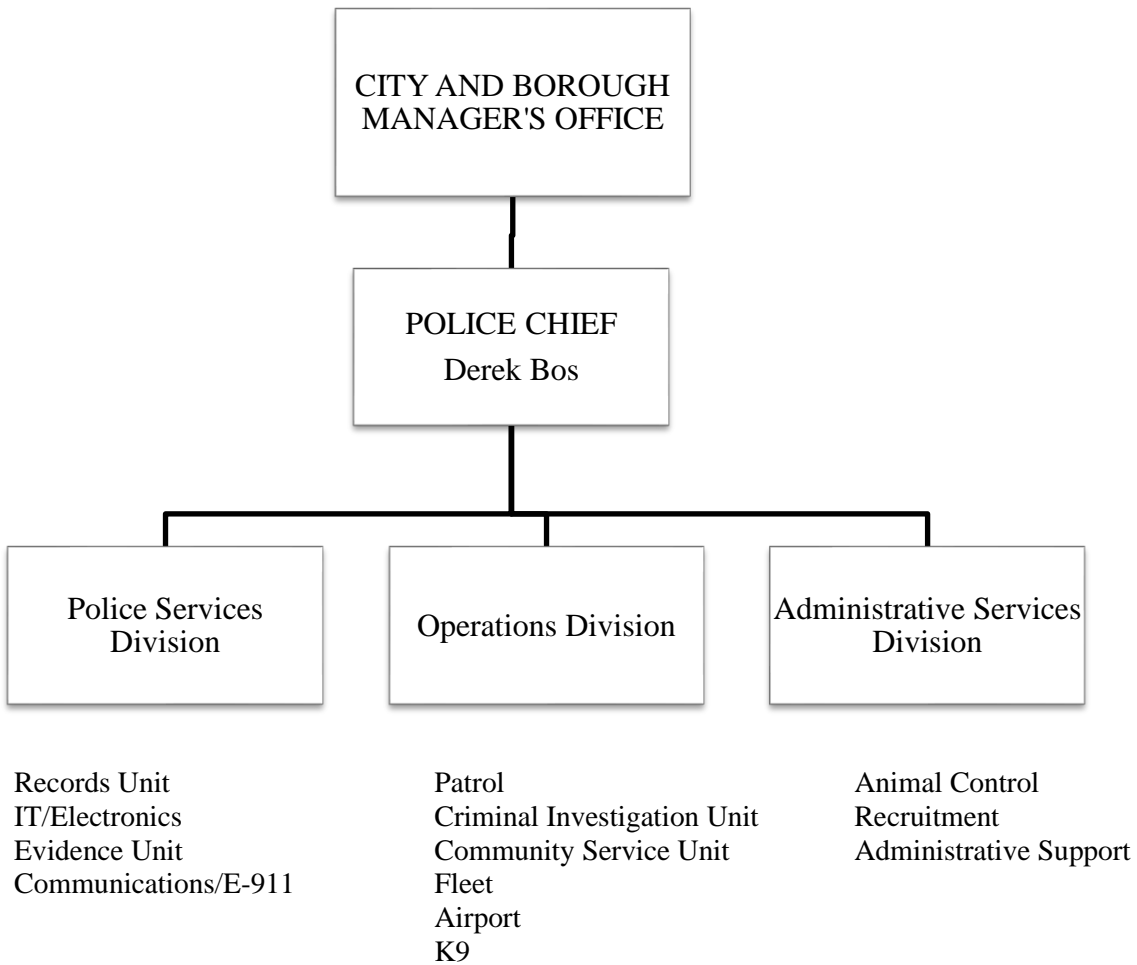
- Personnel services increased \$609,500 (3.8%) due to a Network Specialist position moving from IT to Police, and wage and merit increases.
- Commodities and services increased \$246,400 (6.9%) due to increased contractual services and fleet reserve contributions.

FY26 Proposed Budget

- Personnel services increased \$214,000 (1.3%) due to wage and merit increases.
- Commodities and services increased \$210,600 (5.5%) due to an increase in contractual services.

POLICE

FUNCTIONAL ORGANIZATION CHART



NOTES

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RECYCLEWORKS

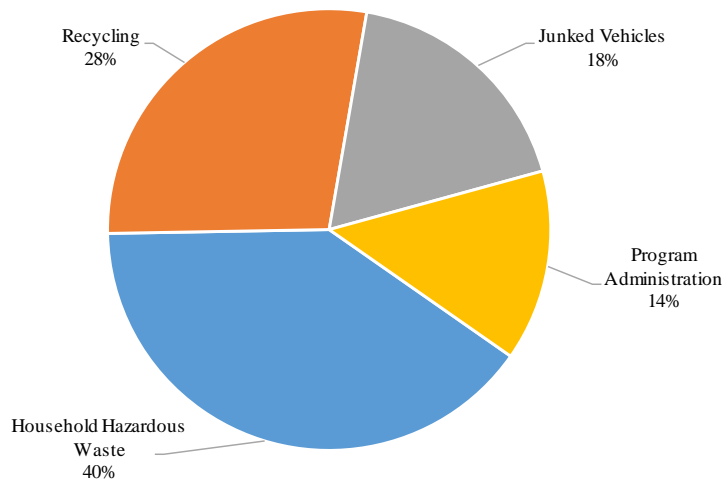
MISSION STATEMENT

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.

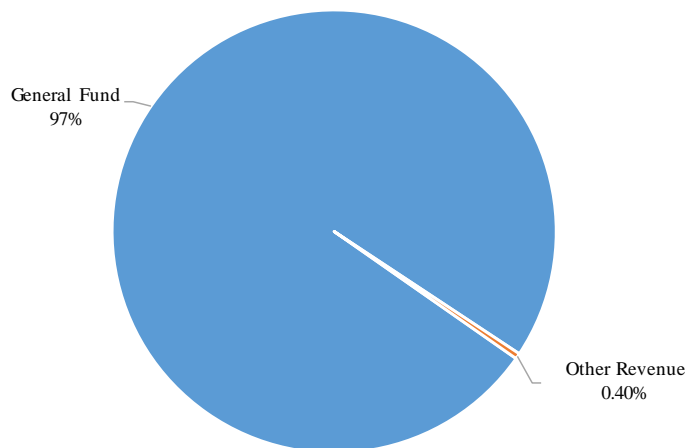
FY25 PROPOSED BUDGET

\$ 2,421,500

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RECYCLEWORKS

COMPARATIVES

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	144,200	167,200	166,100	204,500	208,900
Commodities and Services	1,577,600	2,252,200	2,050,400	2,217,000	2,281,000
Total Expenditures	1,721,800	2,419,400	2,216,500	2,421,500	2,489,900
FUNDING SOURCES					
Other Revenue	700	25,000	24,000	10,000	10,000
Support from:					
General Fund	1,721,100	2,394,400	2,192,500	2,411,500	2,479,900
Total Funding Sources	\$ 1,721,800	2,419,400	2,216,500	2,421,500	2,489,900
 STAFFING	 1.25	 1.20	 1.20	 1.40	 1.40

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 HIGHLIGHTS

The RecycleWorks FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$2,100 (0.1%). The RecycleWorks FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$68,400 (2.8%).

The significant budgetary changes include:

FY25 Proposed Budget

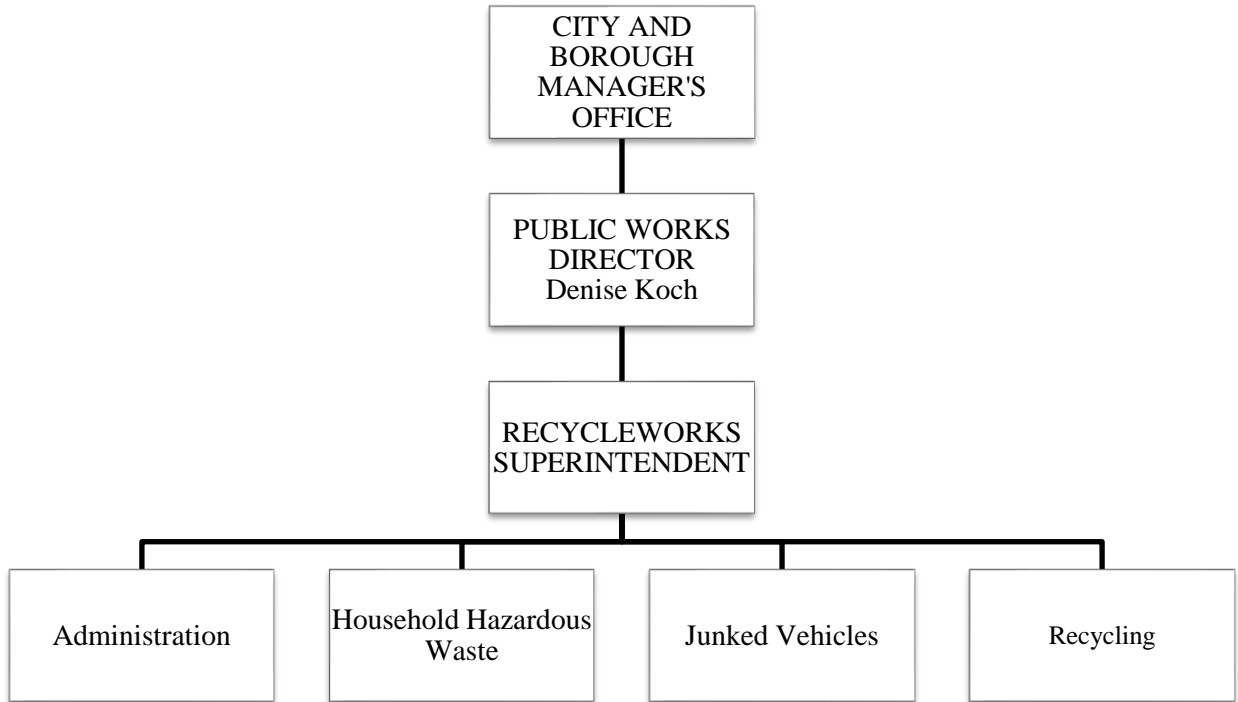
- Personnel services increased \$37,300 (22.3%) due to wage and merit increases.
- Commodities and services decreased \$35,200 (1.6%) due to contractual services.

FY26 Proposed Budget

- Personnel services increased \$4,400 (2.2%) due to wage and merit increases.
- Commodities and services increased \$64,000 (2.9%) due to anticipated increases in the cost of shipping.

RECYCLEWORKS

FUNCTIONAL ORGANIZATION CHART



NOTES

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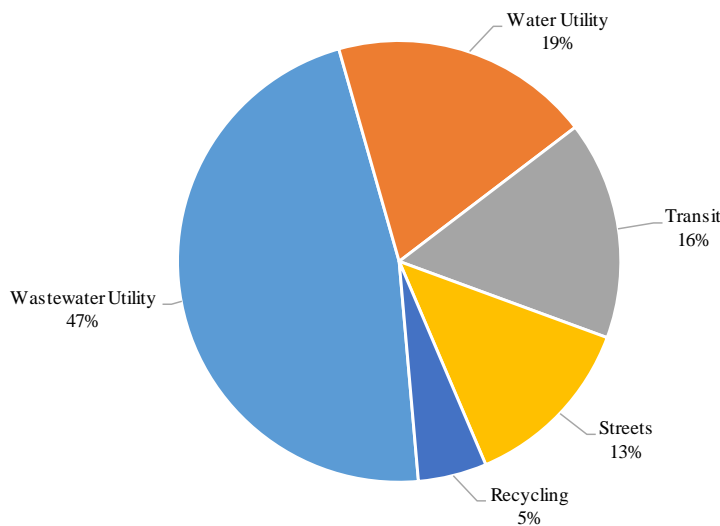
STREETS

MISSION STATEMENT

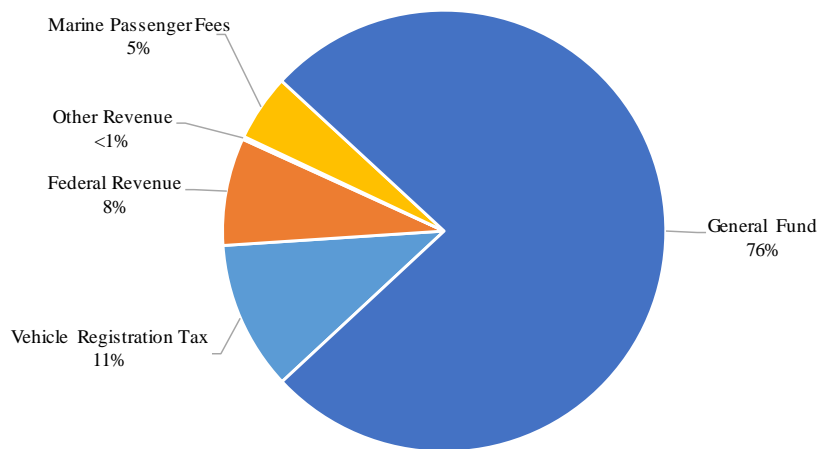
Streets is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY25 PROPOSED BUDGET **\$ 6,990,400**

PUBLIC WORKS DEPARTMENT CORE SERVICES



STREETS FUNDING SOURCES



See the Glossary for definitions of terms.

STREETS

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 2,609,900	3,210,900	3,086,200	3,252,200	3,320,300
Commodities and Services	3,350,300	3,742,900	3,586,100	3,738,200	3,935,500
Total Expenditures	5,960,200	6,953,800	6,672,300	6,990,400	7,255,800
FUNDING SOURCES					
Interdepartmental Charges	15,900	15,000	15,000	15,400	15,800
Vehicle Registration Tax	562,700	762,000	762,000	762,000	784,900
Secure Rural Schools/Roads	572,800	550,000	550,000	550,000	550,000
Support from:					
Marine Passenger Fees	192,900	192,900	192,900	339,200	339,200
Roaded Service Area	4,615,900	5,433,900	5,152,400	5,323,800	5,565,900
Total Funding Sources	\$ 5,960,200	6,953,800	6,672,300	6,990,400	7,255,800
STAFFING	25.23	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 HIGHLIGHTS

The Streets FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$36,600 (0.5%). The Streets FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$265,400 (3.8%).

The significant budgetary changes include:

FY25 Proposed Budget

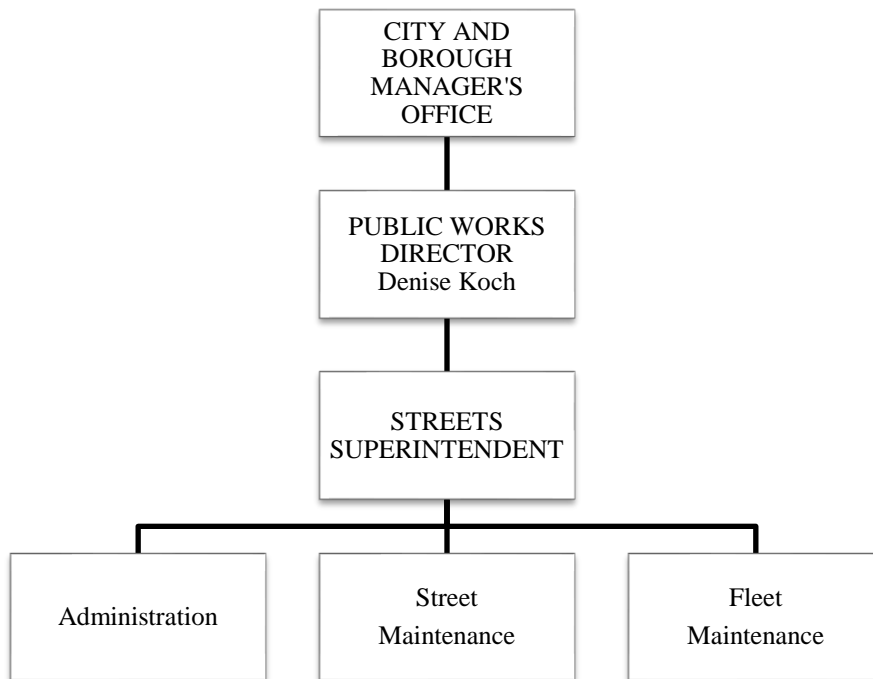
- Personnel services increased \$41,300 (1.3%) primarily due to wage and merit increases.

FY26 Proposed Budget

- Personnel services increased \$68,100 (2.1%) primarily due to wage and merit increases.
- Commodities and services increased \$197,300 (5.3%) primarily due to an increase in contractual services and fleet contribution for increased cost of heavy equipment.

STREETS

FUNCTIONAL ORGANIZATION CHART



Divisional Oversight

Define and Set Policy

Administer Finances

NOTES

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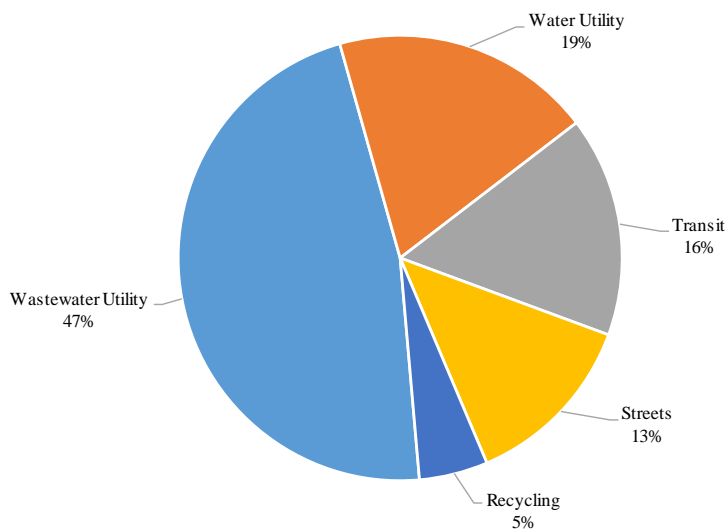
TRANSIT

MISSION STATEMENT

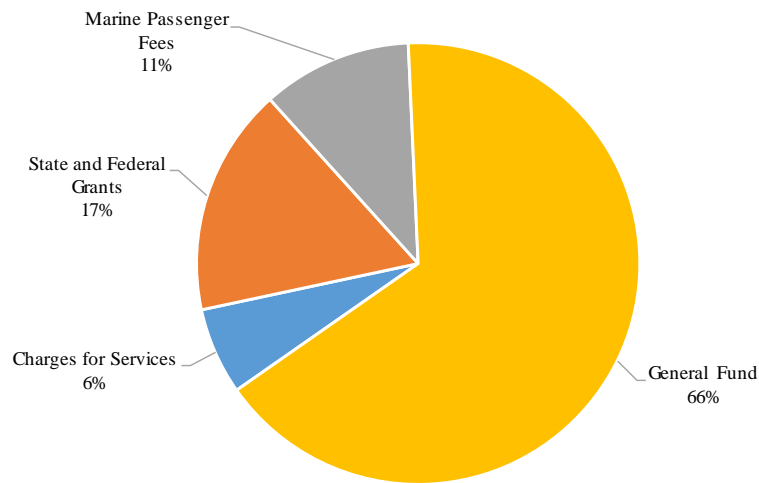
Capital Transit is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY25 PROPOSED BUDGET **\$ 9,138,100**

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR TRANSIT



See the Glossary for definitions of terms.

TRANSIT

COMPARATIVES

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 4,094,300	5,007,300	4,420,600	5,709,000	5,792,700
Commodities and Services	2,621,000	3,128,600	2,853,100	3,429,100	3,401,700
Total Expenditures	6,715,300	8,135,900	7,273,700	9,138,100	9,194,400
FUNDING SOURCES					
Charges for Services	560,000	506,300	501,800	581,300	581,300
Donations and Contributions	200	-	-	-	-
State Grants	2,012,800	1,106,700	1,501,300	1,500,000	1,500,000
Federal Grants	6,800	-	3,500	26,400	9,000
Support from:					
Marine Passenger Fees	-	-	-	1,000,000	1,000,000
Roaded Service Area	4,135,500	6,522,900	5,267,100	6,030,400	6,104,100
Total Funding Sources	\$ 6,715,300	8,135,900	7,273,700	9,138,100	9,194,400
STAFFING	39.68	39.68	39.68	43.60	43.60

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 HIGHLIGHTS

The Transit FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$1,002,200 (12.3%). The Transit FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$56,300 (0.6%).

The significant budgetary changes include:

FY25 Proposed Budget

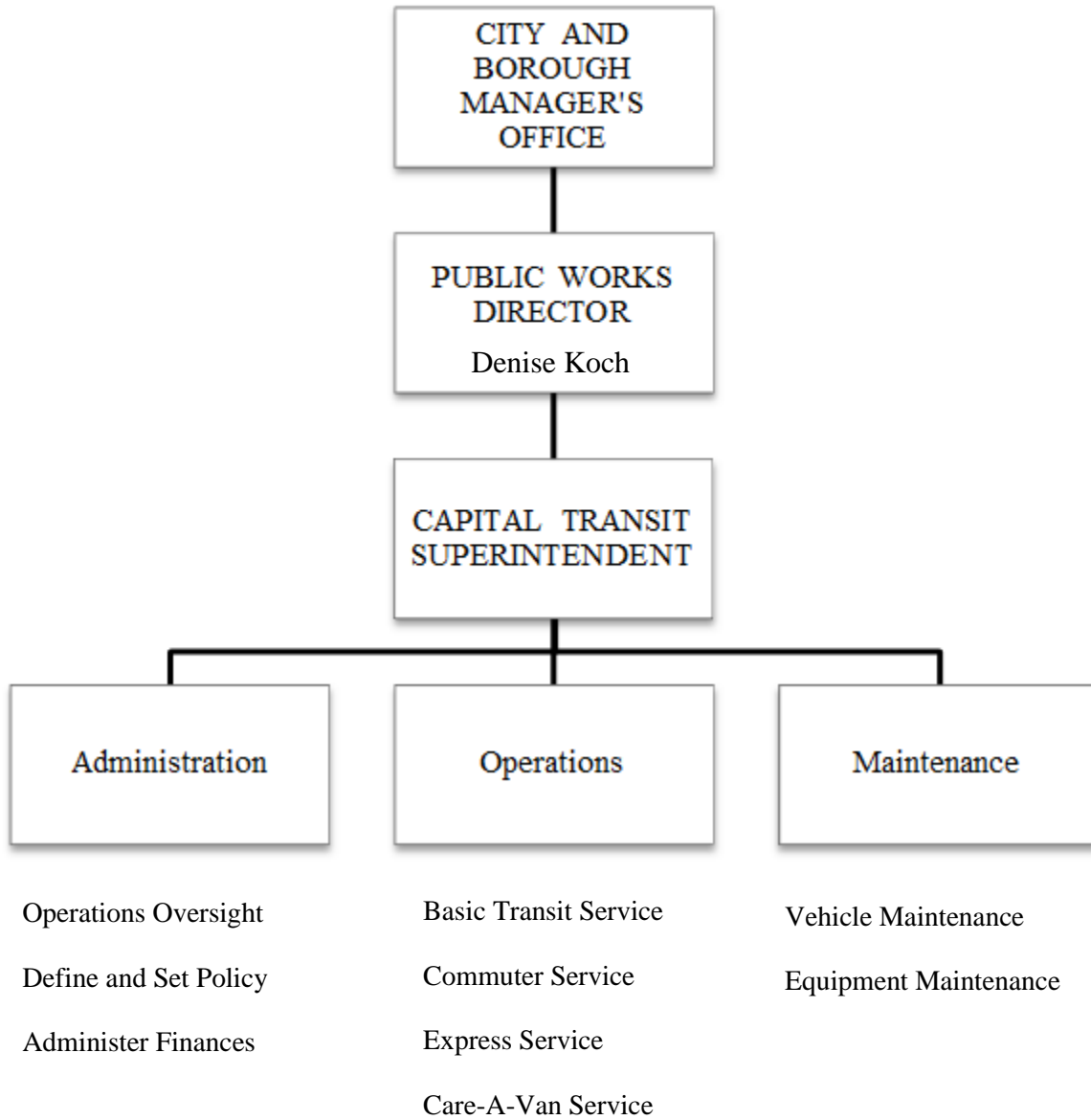
- Personnel services increased \$701,700 (14%) primarily due to the new summer tripper services to mitigate the impact of tourism on public transit, and wage and merit increases.
- Commodities and services increased \$300,500 (9.6%) primarily due to an increase in travel and training, contractual services, and increased costs for the new tripper services.

FY26 Proposed Budget

- Personnel services increased \$83,700 (1.5%) primarily due to wage and merit increases.

TRANSIT

FUNCTIONAL ORGANIZATION CHART



NOTES

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NOTES

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ENTERPRISE FUNDS

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 86,854,000	113,528,600	106,018,600	116,557,500	116,813,800
Commodities and Services	53,010,300	61,729,700	71,103,400	64,670,900	65,439,900
Capital Outlay	499,900	3,973,600	4,121,400	2,628,500	2,716,000
Debt Service	7,666,600	7,843,300	7,827,300	7,740,700	6,770,000
Support to:					
Debt Service	660,300	657,100	657,100	-	-
Capital Projects	22,503,900	7,432,000	7,432,000	5,900,000	6,900,000
Total Expenditures	171,195,000	195,164,300	197,159,800	197,497,600	198,639,700
FUNDING SOURCES					
Interdepartmental Charges	15,100	40,200	40,200	40,200	40,200
Charges for Services	153,179,000	173,378,000	169,270,000	179,390,400	179,828,100
Licenses, Permits, and Fees	1,119,200	962,000	1,000,000	1,064,000	1,076,300
Rentals and Leases	2,651,200	3,727,000	2,325,100	4,287,200	4,287,200
Sales	5,000	4,000	5,000	5,000	5,000
Fines and Forfeitures	14,200	12,000	11,000	12,000	12,000
Federal Revenue	6,081,800	839,300	5,795,000	445,300	322,600
State Shared Revenue	544,000	430,000	543,000	440,000	440,000
State Revenue	-	750,000	-	750,000	750,000
Investment and Interest Income/(Loss)	2,061,100	2,445,500	3,805,100	3,293,700	3,338,000
Land Sales	-	-	118,500	-	-
Other Revenue	(1,200)	1,500	2,700	1,500	1,500
Support from:					
General Fund	-	2,000,000	2,000,000	-	-
Tobacco Excise Tax	518,000	-	-	-	-
Marine Passenger Fees	717,000	717,000	717,000	717,000	717,000
Capital Projects	7,043,100	14,600	491,600	-	-
Total Funding Sources	173,947,500	185,321,100	186,124,200	190,446,300	190,817,900
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	13,207,400	10,979,000	10,979,000	8,979,500	6,792,000
Increase (Decrease) in Reserve	(2,228,400)	(2,434,100)	(1,999,500)	(2,187,500)	(2,388,500)
End of Period Reserve	\$ 10,979,000	8,544,900	8,979,500	6,792,000	4,403,500
Available Fund Balance					
Beginning of Period	64,791,100	69,772,000	69,772,000	60,735,900	55,872,100
Increase (Decrease) in Fund Balance	4,980,900	(7,409,100)	(9,036,100)	(4,863,800)	(5,433,300)
End of Period Available Fund Balance	\$ 69,772,000	62,362,900	60,735,900	55,872,100	50,438,800
STAFFING	683.96	793.74	794.75	834.50	834.50

AIRPORT

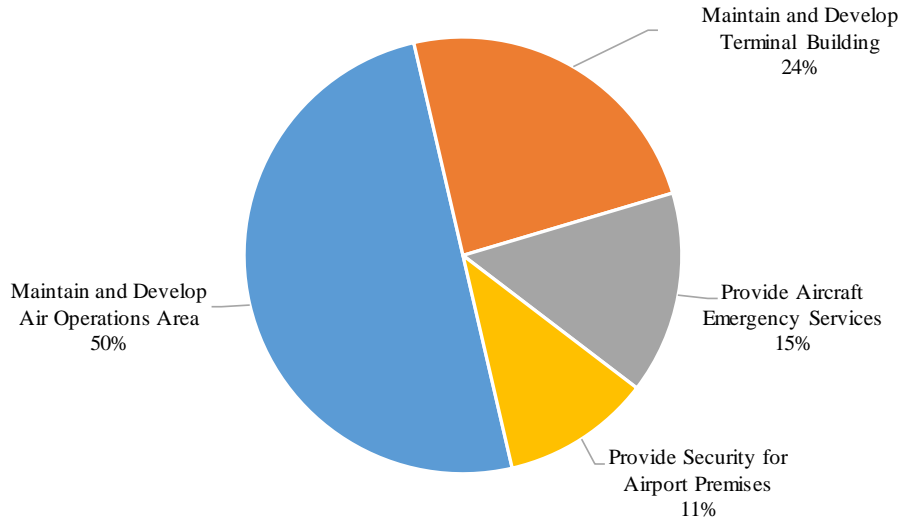
MISSION STATEMENT

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

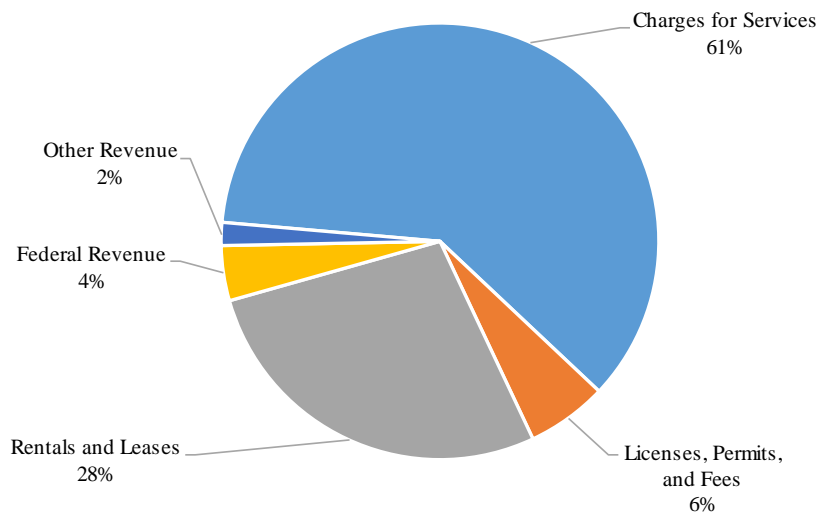
FY25 PROPOSED BUDGET

\$ 13,060,400

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 3,361,100	3,573,400	3,641,800	3,895,500	3,949,600
Commodities and Services	6,469,400	6,467,800	7,397,300	6,650,800	6,734,800
Capital Outlay	329,700	211,300	230,500	9,000	20,000
Debt Service	2,333,900	2,434,100	2,434,100	2,505,100	2,583,400
Support to:					
Debt Service	660,300	657,100	657,100	-	-
Capital Projects	-	600,000	600,000	-	-
Total Expenditures	13,154,400	13,943,700	14,960,800	13,060,400	13,287,800
FUNDING SOURCES					
Charges for Services	3,968,400	5,808,800	5,589,800	6,626,400	6,626,400
Licenses, Permits, and Fees	733,200	602,000	600,000	652,000	652,000
Sales	5,000	4,000	5,000	5,000	5,000
Fines and Forfeitures	800	2,000	1,000	2,000	2,000
Rentals and Leases	1,352,200	2,827,000	1,375,100	3,014,900	3,014,900
Federal Revenue	6,070,800	839,300	5,795,000	445,300	322,600
State Shared Revenue	76,600	80,000	80,000	90,000	90,000
Investment and Interest Income/(Loss)	61,000	203,600	77,000	87,200	90,500
Other Revenue	(1,200)	1,500	2,700	1,500	1,500
Support from:					
Capital Projects	-	14,600	491,600	-	-
Total Funding Sources	12,266,800	10,382,800	14,017,200	10,924,300	10,804,900
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	9,276,500	6,942,600	6,942,600	4,943,100	2,755,600
Increase (Decrease) in Reserve	(2,333,900)	(2,434,100)	(1,999,500)	(2,187,500)	(2,388,500)
End of Period Reserve	\$ 6,942,600	4,508,500	4,943,100	2,755,600	367,100
Available Fund Balance					
Beginning of Period	2,285,800	3,732,100	3,732,100	4,788,000	4,839,400
Increase (Decrease) in Fund Balance	1,446,300	(1,126,800)	1,055,900	51,400	(94,400)
End of Period Available Fund Balance	\$ 3,732,100	2,605,300	4,788,000	4,839,400	4,745,000
STAFFING	35.48	35.40	35.40	37.20	37.20

BUDGET HIGHLIGHTS

The Airport FY25 Proposed Budget shows a decrease from the FY24 Amended Budget of \$883,300 (6.3%). The Airport FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$227,400 (1.7%).

The significant budgetary changes include:

FY25 Proposed Budget

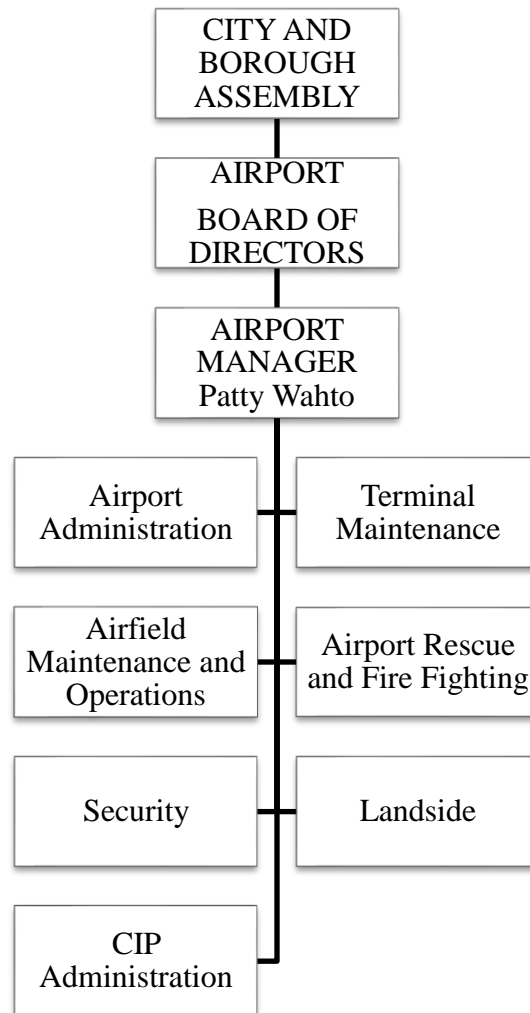
- Personnel services increased \$322,100 (9%) due to wage and merit increases.
- Commodities and services increased \$183,000 (2.8%) primarily due to an increase in fleet replacement reserve contributions, increased training, and lease payment for the City of Palmer's ARFF truck.

FY26 Proposed Budget

- Personnel services increased \$54,100 (1.4%) primarily due to wage and merit increases.
- Commodities and services increased \$84,000 (1.3%) due to an increase in insurance and cost of goods.

AIRPORT

FUNCTIONAL ORGANIZATION CHART



NOTES

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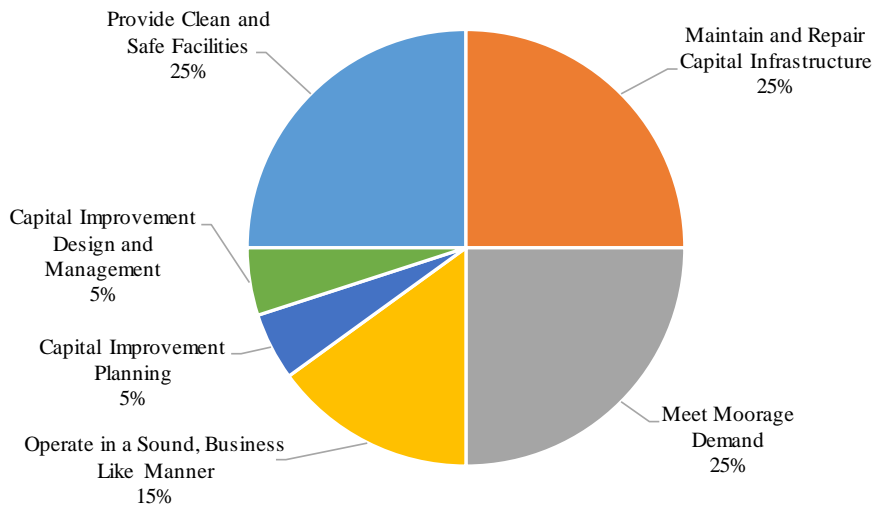
DOCKS

DOCKS MISSION STATEMENT

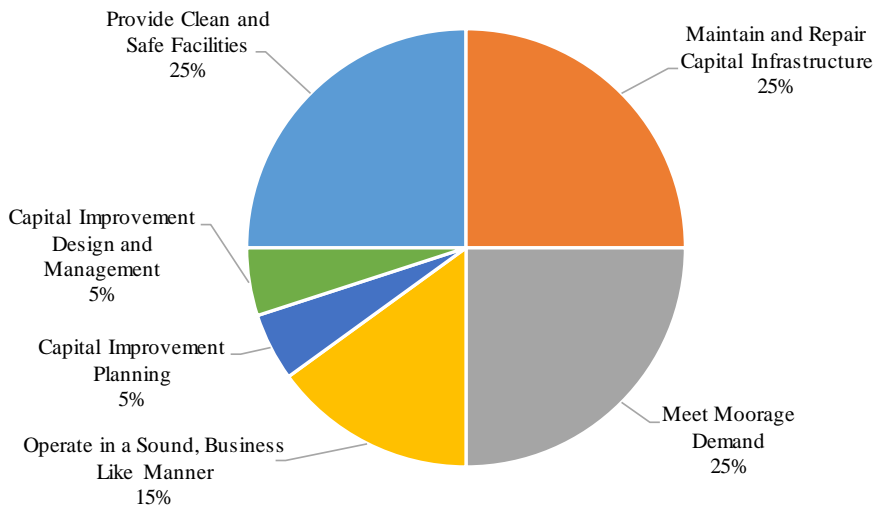
The CBJ Docks and Harbors Board develop and provide services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY25 PROPOSED BUDGET FOR DOCKS \$ 2,845,900

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 1,290,500	1,447,500	1,532,500	1,607,500	1,633,100
Commodities and Services	1,051,000	1,095,000	1,195,800	1,238,400	1,256,100
Total Expenditures	2,341,500	2,542,500	2,728,300	2,845,900	2,889,200
FUNDING SOURCES					
Interdepartmental Charges	15,100	40,200	40,200	40,200	40,200
Charges for Services	2,487,800	1,800,000	2,579,500	2,625,000	2,625,000
Investment and Interest Income/(Loss)	34,900	67,100	45,100	62,300	64,600
Total Funding Sources	3,254,800	2,624,300	3,381,800	3,444,500	3,446,800
FUND BALANCE					
Beginning of Period	1,656,400	2,569,700	2,569,700	3,223,200	3,821,800
Increase (Decrease) in Fund Balance	913,300	81,800	653,500	598,600	557,600
End of Period Fund Balance	\$ 2,569,700	2,651,500	3,223,200	3,821,800	4,379,400
STAFFING	19.20	19.24	19.75	19.75	19.75

BUDGET HIGHLIGHTS

The Docks FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$303,400 (11.9%). The Docks FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$43,300 (1.5%).

The significant budgetary changes include:

FY25 Proposed Budget

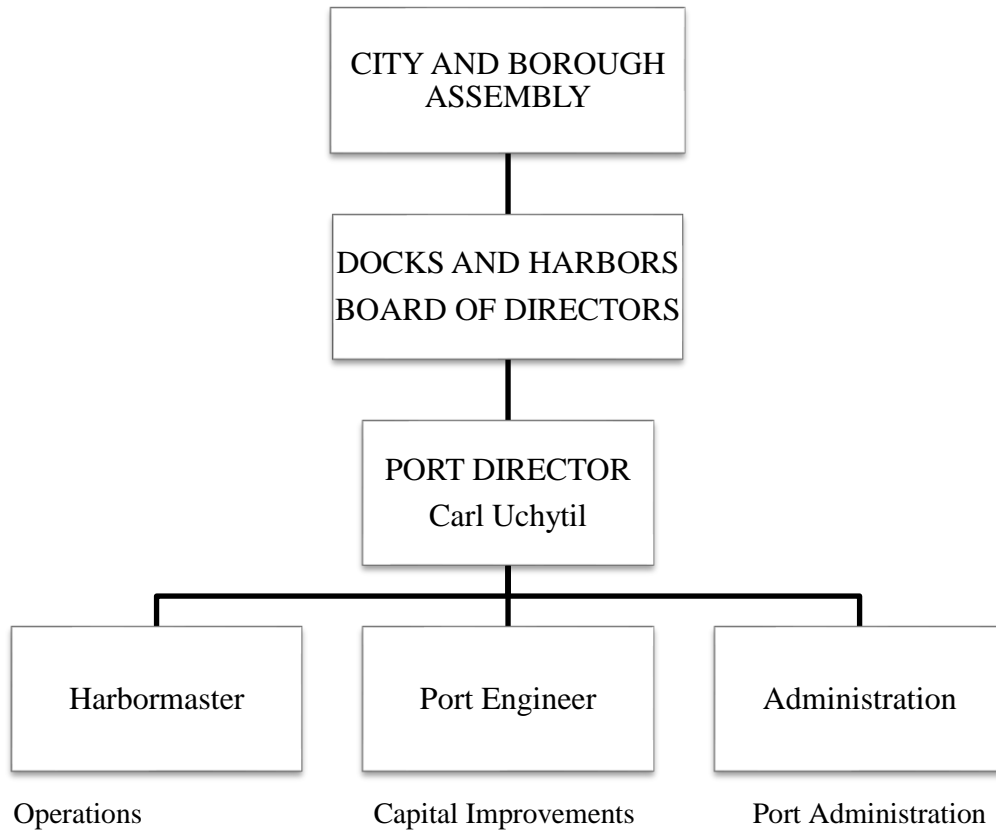
- Personnel services increased \$160,000 (11.1%) primarily due to the new Deputy Port Operations Supervisor and Harbor Security Officer positions, and wage and merit increases.
- Commodities and services increased \$143,400 (13.1%) primarily due to increased training and internal service costs.

FY26 Proposed Budget

- Personnel services increased \$25,600 (1.6%) primarily due to wage and merit increases.
- Commodities and services increased \$17,700 (1.4%) primarily due to internal service costs.

DOCKS

FUNCTIONAL ORGANIZATION CHART



NOTES

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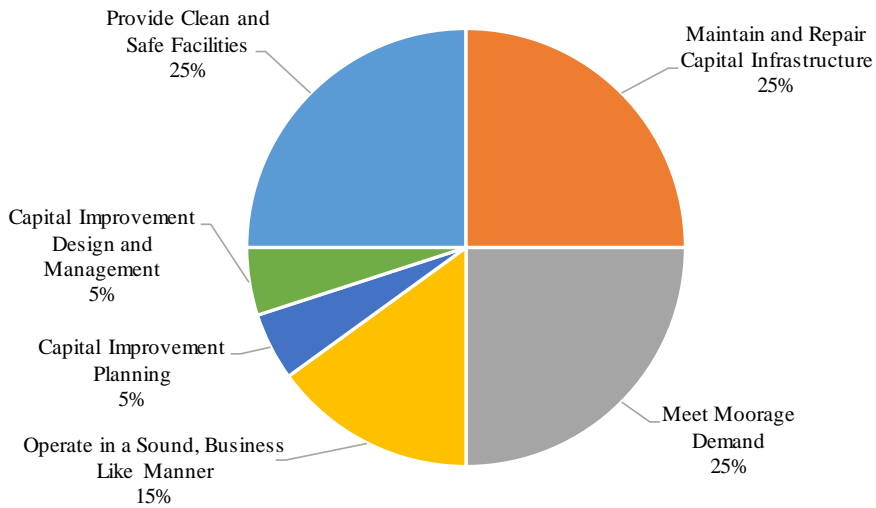
HARBORS

HARBORS MISSION STATEMENT

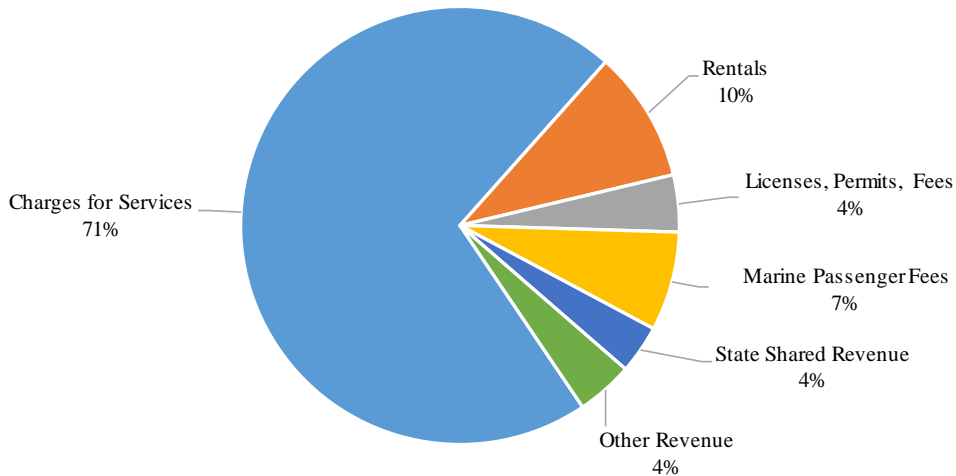
The CBJ Docks and Harbors Board develops and provides services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY25 PROPOSED BUDGET FOR HARBORS \$ 7,375,200

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 1,827,400	2,132,900	2,135,300	2,252,400	2,288,700
Commodities and Services	1,890,400	2,377,800	2,372,500	2,428,400	2,476,000
Capital Outlay	7,300	-	-	-	-
Debt Service	683,500	683,600	683,600	694,400	699,100
Support to:					
Capital Projects	750,000	-	-	2,000,000	-
Total Expenditures	5,158,600	5,194,300	5,191,400	7,375,200	5,463,800
FUNDING SOURCES					
Charges for Services	3,740,200	3,705,000	4,275,000	4,325,000	4,375,000
Licenses, Permits, and Fees	386,000	360,000	400,000	412,000	424,300
Rentals and Leases	963,300	900,000	950,000	950,000	950,000
State Shared Revenue	467,400	350,000	463,000	350,000	350,000
Federal Revenue	11,000	-	-	-	-
Fines and Forfeitures	13,400	10,000	10,000	10,000	10,000
Land Sales	-	-	118,500	-	-
Investment and Interest Income/(Loss)	273,200	107,700	250,000	295,400	306,300
Total Funding Sources	5,854,500	5,432,700	6,466,500	6,342,400	6,415,600
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	791,900	795,400	795,400	795,400	795,400
Increase (Decrease) in Reserve	3,500	-	-	-	-
End of Period Reserve	\$ 795,400	795,400	795,400	795,400	795,400
Available Fund Balance					
Beginning of Period	2,246,500	2,938,900	2,938,900	4,214,000	3,181,200
Increase (Decrease) in Fund Balance	692,400	238,400	1,275,100	(1,032,800)	951,800
End of Period Available	\$ 2,938,900	3,177,300	4,214,000	3,181,200	4,133,000
STAFFING	16.83	17.45	17.95	17.95	17.95

BUDGET HIGHLIGHTS

The Harbors FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$2,180,900 (42%). The Harbors FY26 Proposed Budget shows a decrease from the FY25 Proposed Budget of \$1,911,400 (25.9%).

The significant budgetary changes include:

FY25 Proposed Budget

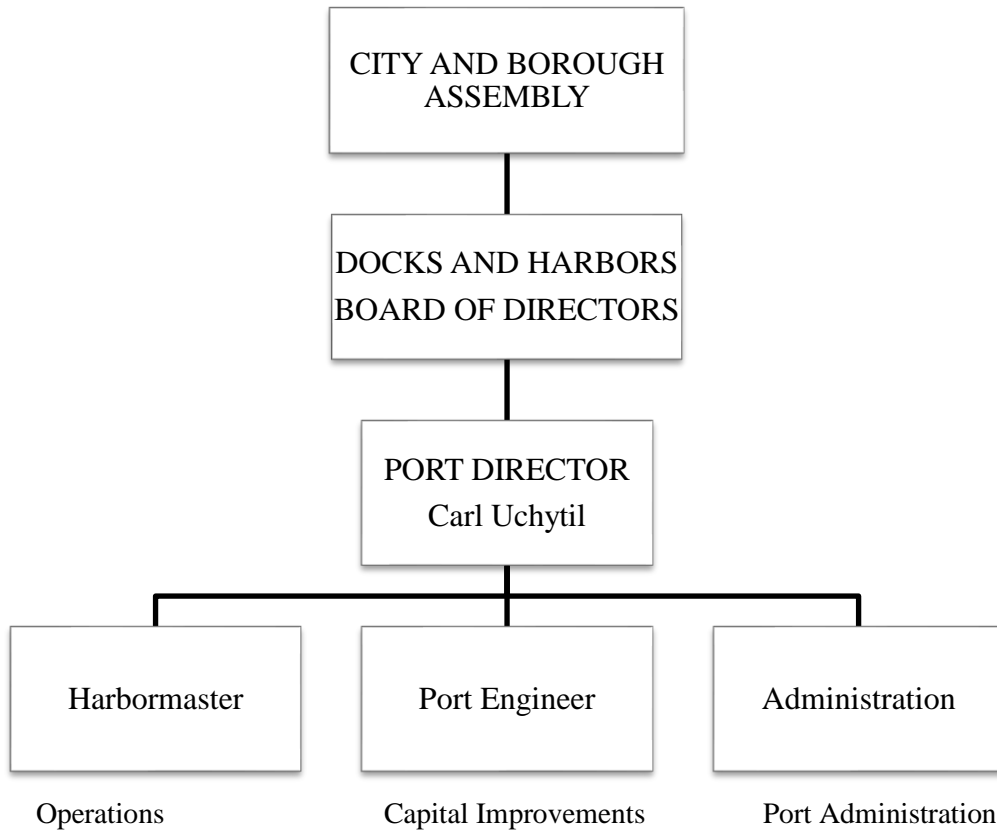
- Personnel services increased \$119,500 (5.6%) due the new Harbor Security Officer position and wage and merit increases.
- Capital Project support increased \$2,000,000 due to contributions for Aurora Harbor improvements and the Statter Harbor breakwater study.

FY26 Proposed Budget

- Personnel services increased \$36,300 (1.6%) primarily due to wage and merit increases.
- Commodities and services increased \$47,600 (2%) due to increased training and internal services costs.
-

HARBORS

FUNCTIONAL ORGANIZATION CHART



NOTES

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BARTLETT REGIONAL HOSPITAL

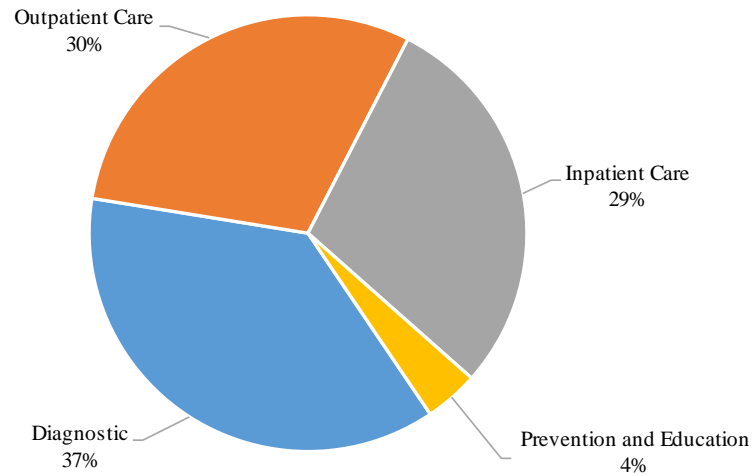
MISSION STATEMENT

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

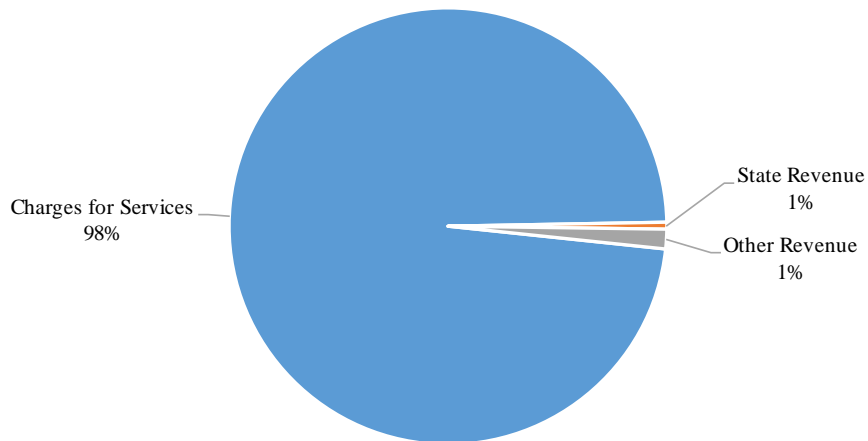
FY25 PROPOSED BUDGET

\$ 150,101,300

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

BARTLETT REGIONAL HOSPITAL

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 74,977,500	99,962,000	92,996,800	102,012,800	102,044,000
Commodities and Services	34,179,800	40,917,800	50,745,400	42,814,300	42,878,600
Capital Outlay	-	3,548,200	3,763,900	2,423,500	2,500,000
Debt Service	2,722,000	2,841,000	2,841,000	2,850,700	1,958,700
Support to:					
Capital Projects	12,285,900	2,000,000	2,000,000	-	3,000,000
Total Expenditures	124,165,200	149,269,000	152,347,100	150,101,300	152,381,300
FUNDING SOURCES					
Charges for Services	122,039,800	140,352,300	134,951,200	143,760,900	143,760,900
State Revenue	-	750,000	-	750,000	750,000
Investment and Interest Income/(Loss)	1,031,500	1,000,000	2,460,900	1,800,000	1,800,000
Rentals and Leases	335,700	-	-	322,300	322,300
Support from:					
Capital Projects	7,026,000	-	-	-	-
General Fund	-	2,000,000	2,000,000	-	-
Tobacco Excise Tax	518,000	-	-	-	-
Total Funding Sources	130,951,000	144,102,300	139,412,100	146,633,200	146,633,200
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	3,139,000	3,241,000	3,241,000	3,241,000	3,241,000
Increase (Decrease) in Reserve	102,000	-	-	-	-
End of Period Reserve	3,241,000	3,241,000	3,241,000	3,241,000	3,241,000
Available Fund Balance					
Beginning of Period	38,914,200	45,598,000	45,598,000	32,663,000	29,194,900
Increase (Decrease) in Fund Balance	6,683,800	(5,166,700)	(12,935,000)	(3,468,100)	(5,748,100)
End of Period Available Fund Balance	\$ 45,598,000	40,431,300	32,663,000	29,194,900	23,446,800
STAFFING	560.00	675.00	675.00	713.00	713.00

BUDGET HIGHLIGHTS

The Hospital FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$832,300 (0.6%). The Hospital FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$2,280,000 (1.5%).

The significant budgetary changes include:

FY25 Proposed Budget

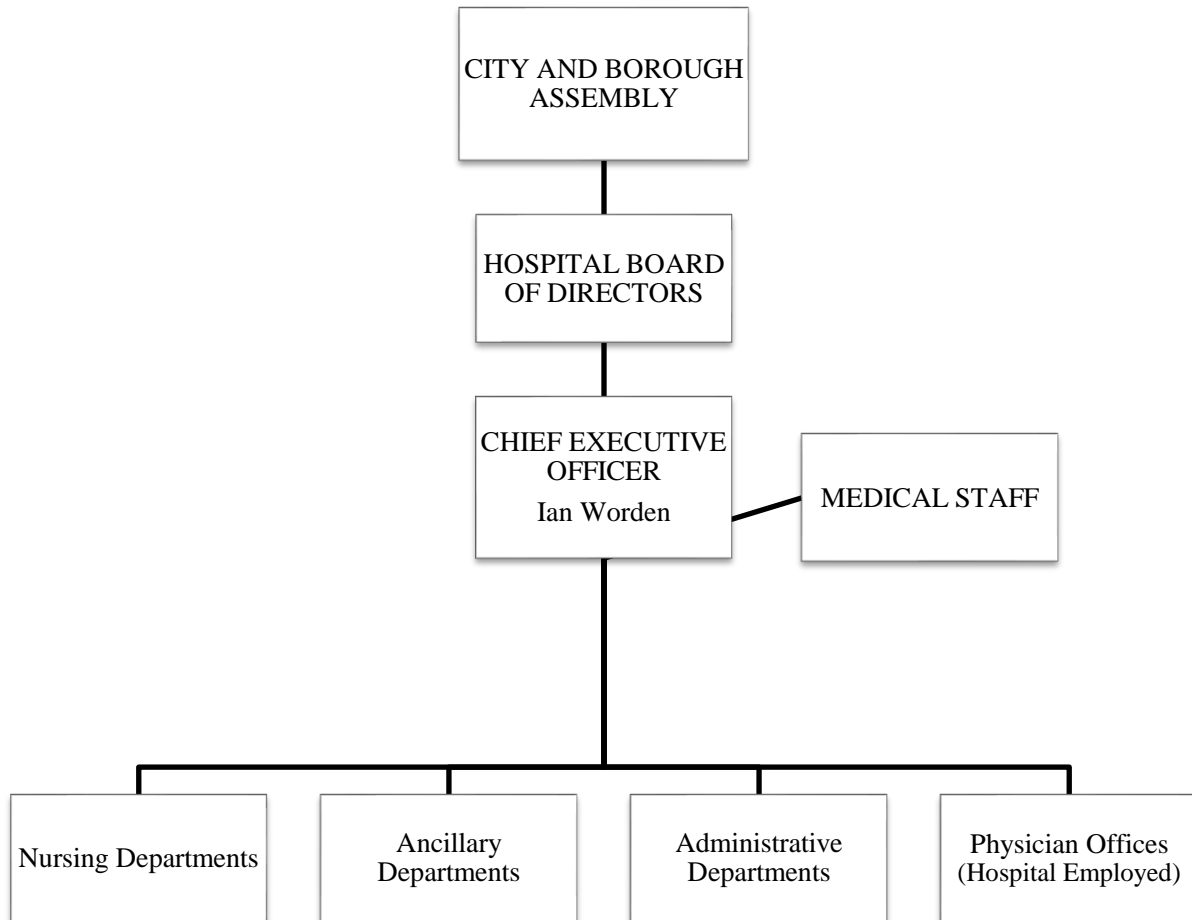
- Personnel services increased \$2,050,800 (2.1%) due to increased FTEs, and wage and merit increases.
- Commodities and services increased \$1,896,500 (4.6%) primarily due to increased insurance rates, and costs of materials and commodities.

FY26 Proposed Budget

- Capital outlay increased \$76,500 (3.2%) due to increased contributions.
- Debt services decreased \$892,000 (31.3%) due to the repayment structure of the 2013 revenue bond issuance.
- Contributions to capital projects increased \$3,000,000 to support hospital deferred maintenance.

BARTLETT REGIONAL HOSPITAL

FUNCTIONAL ORGANIZATION CHART



NOTES

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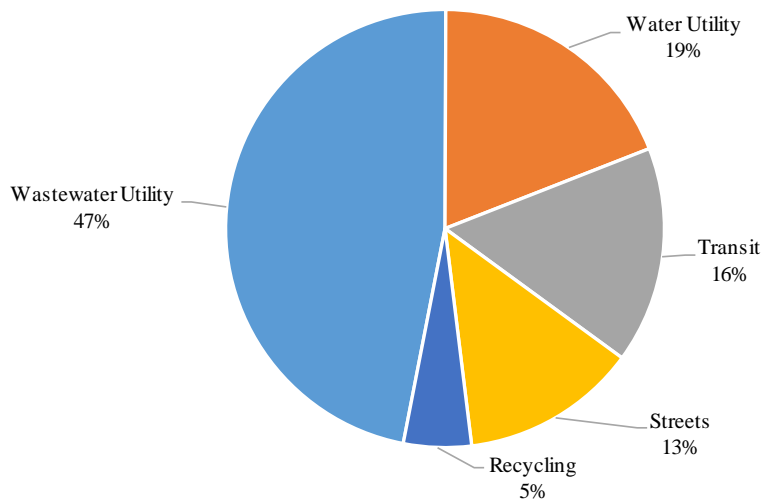
WASTEWATER

MISSION STATEMENT

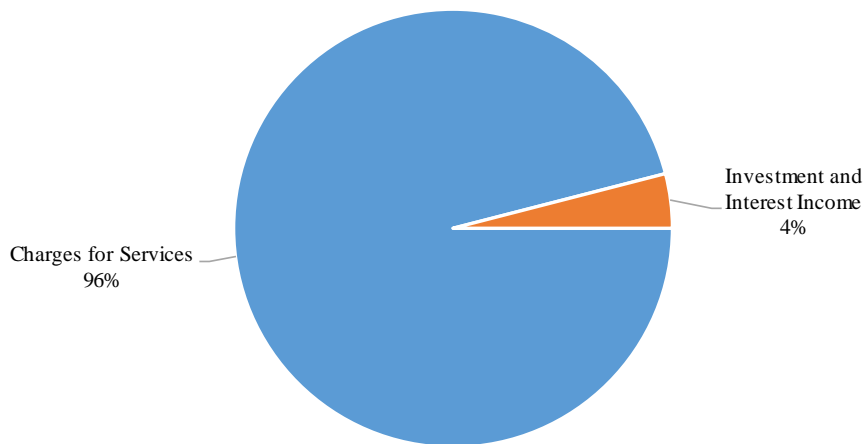
Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY25 PROPOSED BUDGET **\$16,927,700**

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 3,572,100	4,643,500	4,022,000	4,749,600	4,821,600
Commodities and Services	7,821,700	8,726,800	7,561,100	9,210,900	9,716,300
Capital Outlay	9,900	154,100	67,000	136,000	136,000
Debt Service	1,665,000	1,553,700	1,553,700	1,431,200	1,272,500
Support to:					
Capital Projects	6,665,000	1,332,000	1,332,000	1,400,000	1,400,000
Total Expenditures	19,733,700	16,410,100	14,535,800	16,927,700	17,346,400
FUNDING SOURCES					
Charges for Services	14,578,700	15,118,900	15,279,600	15,422,600	15,721,300
Investment and Interest Income/(Loss)	363,600	630,300	633,700	645,200	657,800
Support from:					
Capital Projects	17,100	-	-	-	-
Total Funding Sources	14,959,400	15,749,200	15,913,300	16,067,800	16,379,100
FUND BALANCE					
Beginning of Period	10,654,800	5,880,500	5,880,500	7,258,000	6,398,100
Increase (Decrease) in Fund Balance	(4,774,300)	(660,900)	1,377,500	(859,900)	(967,300)
End of Period Fund Balance	\$ 5,880,500	5,219,600	7,258,000	6,398,100	5,430,800
STAFFING	37.80	34.25	34.25	32.75	32.75

BUDGET HIGHLIGHTS

The Wastewater FY25 Proposed Budget shows an increase from the FY24 Amended Budget of \$517,600 (3.2%). The Wastewater FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$418,700 (2.5%).

The significant budgetary changes include:

FY25 Proposed Budget

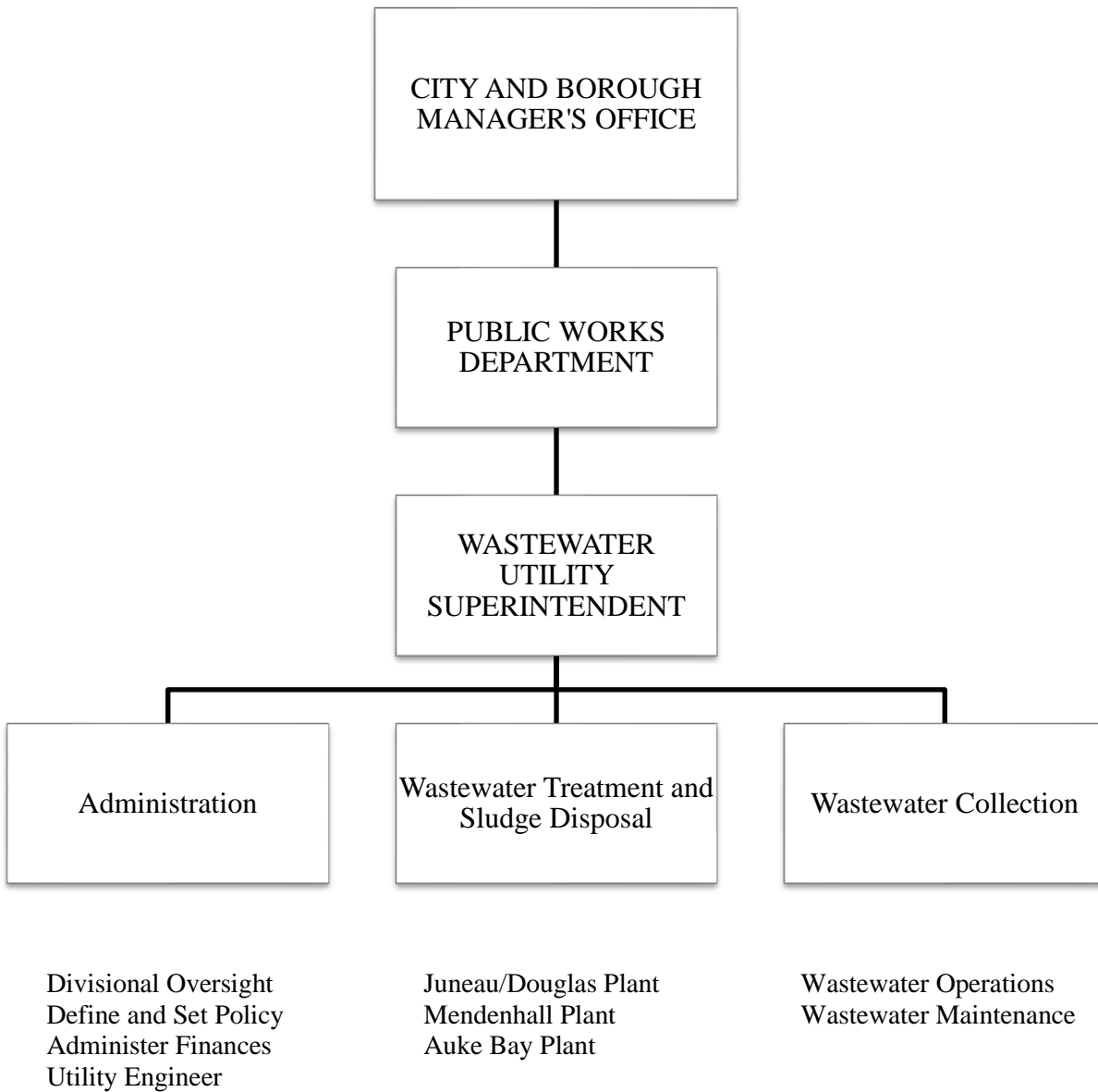
- Personnel services increased \$106,100 (2.3%) primarily due to wage and merit increases.
- Commodities and services increased \$484,100 (5.5%) due to increases in Biosolids shipping, lab testing, and internal service costs.
- Debt Service decreased \$122,500 (7.9%) due to paying off the Sewer Force Main DEC loan.
- Contributions to capital projects increased \$68,000 (5.1%) based on planned infrastructure maintenance and upgrades.

FY26 Proposed Budget

- Personnel services increased \$72,000 (1.5%) primarily due to wage and merit increases.
- Commodities and services increased \$505,400 (5.5%) due to increases in Biosolids shipping, lab testing, and an increased contribution to the fleet replacement reserve.
- Debt Service decreased \$158,700 (11.1%).

WASTEWATER

FUNCTIONAL ORGANIZATION CHART



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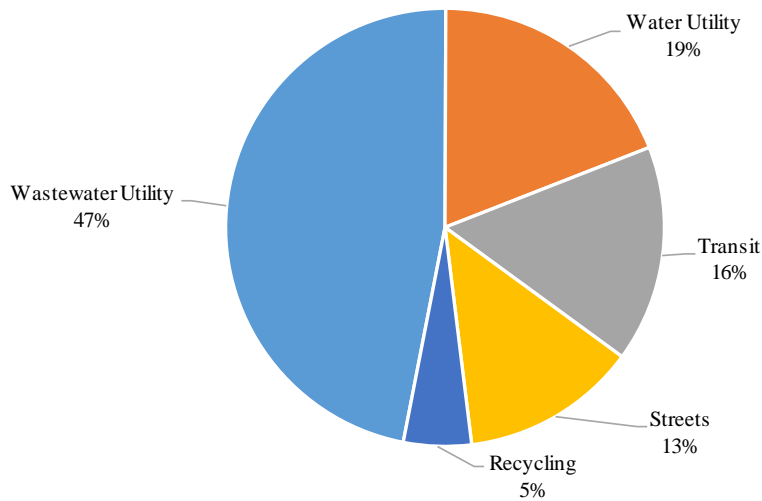
WATER

MISSION STATEMENT

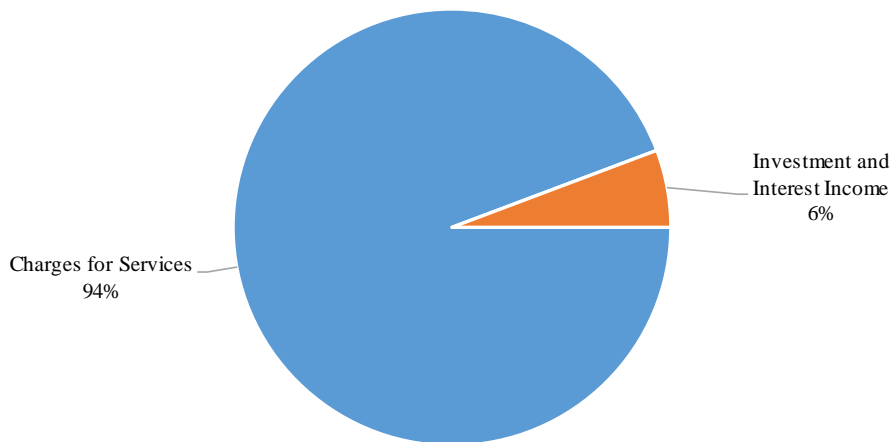
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY25 PROPOSED BUDGET **\$ 7,187,100**

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 1,825,400	1,769,300	1,690,200	2,039,700	2,076,800
Commodities and Services	1,598,000	2,144,500	1,831,300	2,328,100	2,378,100
Capital Outlay	153,000	60,000	60,000	60,000	60,000
Debt Service	262,200	330,900	314,900	259,300	256,300
Support to:					
Capital Projects	2,803,000	3,500,000	3,500,000	2,500,000	2,500,000
Total Expenditures	6,641,600	7,804,700	7,396,400	7,187,100	7,271,200
FUNDING SOURCES					
Charges for Services	6,364,100	6,593,000	6,594,900	6,630,500	6,719,500
Investment and Interest Income/(Loss)	296,900	436,800	338,400	403,600	418,800
Total Funding Sources	6,661,000	7,029,800	6,933,300	7,034,100	7,138,300
FUND BALANCE					
Beginning of Period	9,033,400	9,052,800	9,052,800	8,589,700	8,436,700
Increase (Decrease) in Fund Balance	19,400	(774,900)	(463,100)	(153,000)	(132,900)
End of Period Fund Balance	\$ 9,052,800	8,277,900	8,589,700	8,436,700	8,303,800
STAFFING	14.65	12.40	12.40	13.85	13.85

BUDGET HIGHLIGHTS

The Water FY25 Proposed Budget shows a decrease from the FY24 Amended Budget of \$617,600 (7.9%). The Water FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$84,100 (1.2%).

The significant budgetary changes include:

FY25 Proposed Budget

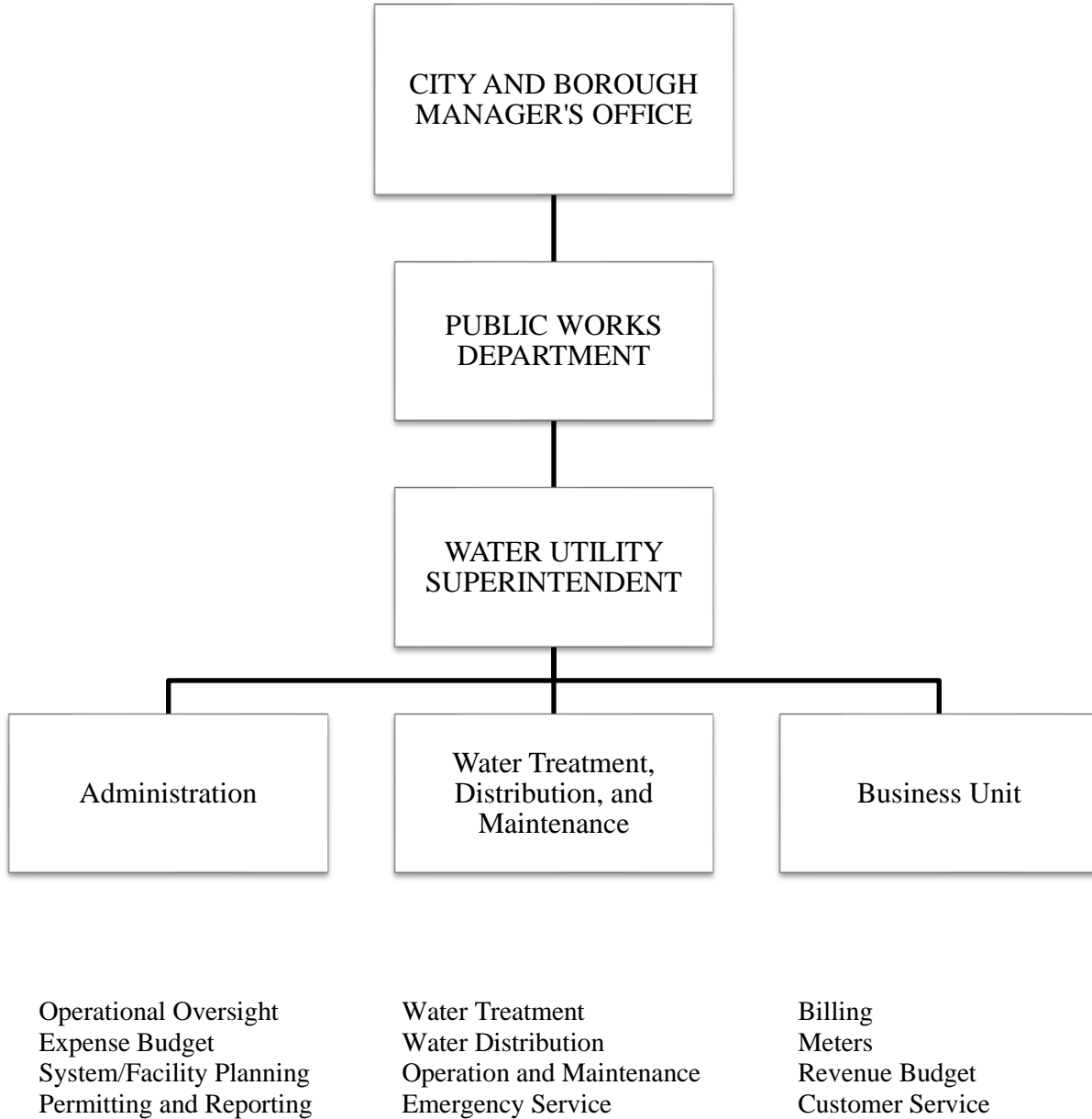
- Personnel services increased \$270,400 (15.3%) primarily due to wage and merit increases, Workers Compensation increases, and the transition of FTEs from Wastewater to Water.
- Commodities and services increased \$183,600 (8.6%) primarily due to increased internal service costs, contractual services, and inflation.
- Contributions to capital projects decreased \$1,000,000 (28.6%).
- Debt service decreased \$71,600 (21.6%) due to paying off the Last Chance Basin DEC loan in FY24.

FY26 Proposed Budget

- Personnel services increased \$37,100 (1.8%) primarily due to wage and merit increases and Workers Compensation increases.
- Commodities and services increased \$50,000 (2.1%) primarily due to contractual services and materials and commodities inflation.

WATER

FUNCTIONAL ORGANIZATION CHART



NOTES

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FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Fleet Maintenance					
Personnel Services	\$ 865,600	926,000	836,500	969,000	980,400
Commodities and Services	1,583,700	1,899,300	1,628,500	1,716,500	1,754,100
Fleet and Equipment Reserve					
Commodities and Services	146,700	225,900	208,400	495,600	207,800
Capital Outlay	1,523,500	17,500,800	7,811,800	16,099,500	5,518,400
Interdepartmental Charges	112,300	131,200	131,200	143,700	143,700
Support to:					
Capital Projects	60,000	-	-	-	-
Total Expenditures	4,291,800	20,683,200	10,616,400	19,424,300	8,604,400
FUNDING SOURCES					
Fleet Maintenance					
Intergovernmental User Fees	2,586,600	2,714,300	2,400,300	2,690,800	2,739,100
Fleet and Equipment Reserve					
Department Contributions	3,820,200	3,894,100	3,974,100	4,682,500	4,871,000
Investment and Interest Income/(Loss)	214,700	397,800	180,700	224,100	232,700
State Grants	(34,600)	6,157,800	379,700	6,925,300	107,500
Gain (Loss) on Equipment Sales	106,400	100,000	100,000	100,000	100,000
Support from:					
Sales Tax	-	1,200,000	1,200,000	-	-
Total Funding Sources	6,693,300	14,464,000	8,234,800	14,622,700	8,050,300
FUND BALANCE					
Fleet Maintenance					
Beginning of Period	296,700	434,000	434,000	369,300	374,600
Increase (Decrease) in Fund Balance	137,300	(111,000)	(64,700)	5,300	4,600
End of Period Fund Balance	\$ 434,000	323,000	369,300	374,600	379,200
Fleet and Equipment Reserve					
Beginning of Period	11,383,400	13,647,600	13,647,600	11,330,700	6,523,800
Increase (Decrease) in Fund Balance	2,264,200	(6,108,200)	(2,316,900)	(4,806,900)	(558,700)
End of Period Fund Balance	\$ 13,647,600	7,539,400	11,330,700	6,523,800	5,965,100
Combined End of Period Fund Balance	\$ 14,081,600	7,862,400	11,700,000	6,898,400	6,344,300
STAFFING	6.23	6.23	6.25	6.25	6.25

The Fleet Maintenance Division is an Internal Service Fund.

FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND

BUDGET HIGHLIGHTS – FLEET MAINTENANCE

The Fleet Maintenance FY25 Proposed Budget shows a decrease from the FY24 Amended Budget of \$139,800 (4.9%). The Fleet Maintenance FY26 Proposed Budget shows an increase from the FY25 Proposed Budget of \$49,000 (1.8%).

The significant budgetary changes include:

FY25 Proposed Budget

- Personnel services increased \$43,000 (4.6%) primarily due to negotiated wage and merit increases.
- Commodities and services decreased \$182,800 (4.9%) primarily due to lower than anticipated fuel rates.

FY26 Proposed Budget

- Personnel services increased \$11,400 (1.2%) primarily due to negotiated wage and merit increases.
- Commodities and services increased \$37,600 (1.8%) primarily due to increased internal service rates and inflationary increases.

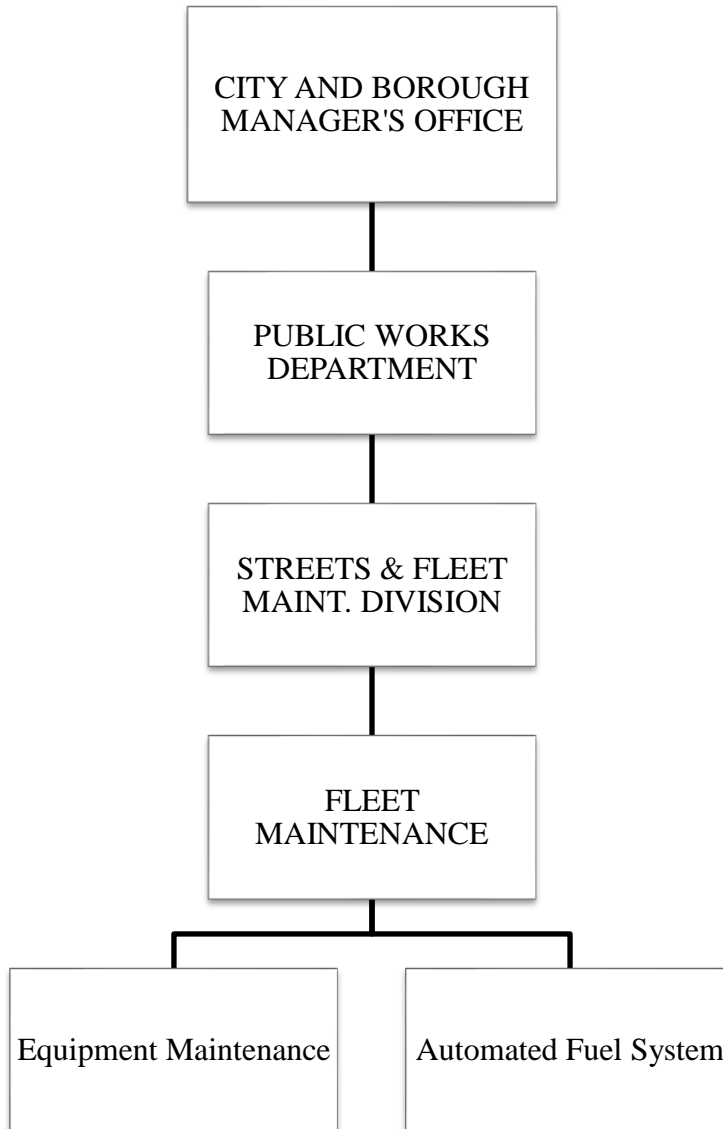
BUDGET HIGHLIGHT – FLEET AND EQUIPMENT RESERVE

The Fleet and Equipment Reserve Fund FY25 Proposed Budget shows a decrease from the FY24 Amended Budget of \$1,119,100 (7%) due to a decrease in capital outlay.

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

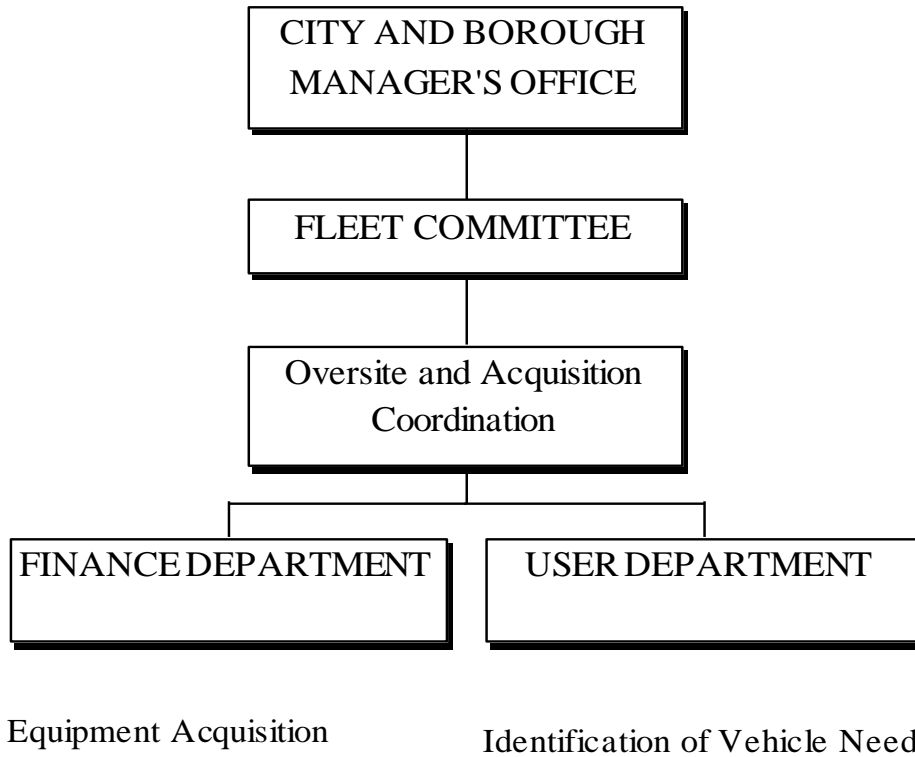


Ensure Availability
Servicing and Repair
Parts Inventory
Fulfill Equipment Needs

Key Issuance
Equipment Update
Monthly Billing
Tank Testing

FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND

FUNCTIONAL ORGANIZATION CHART – FLEET AND EQUIPMENT RESERVE FUND



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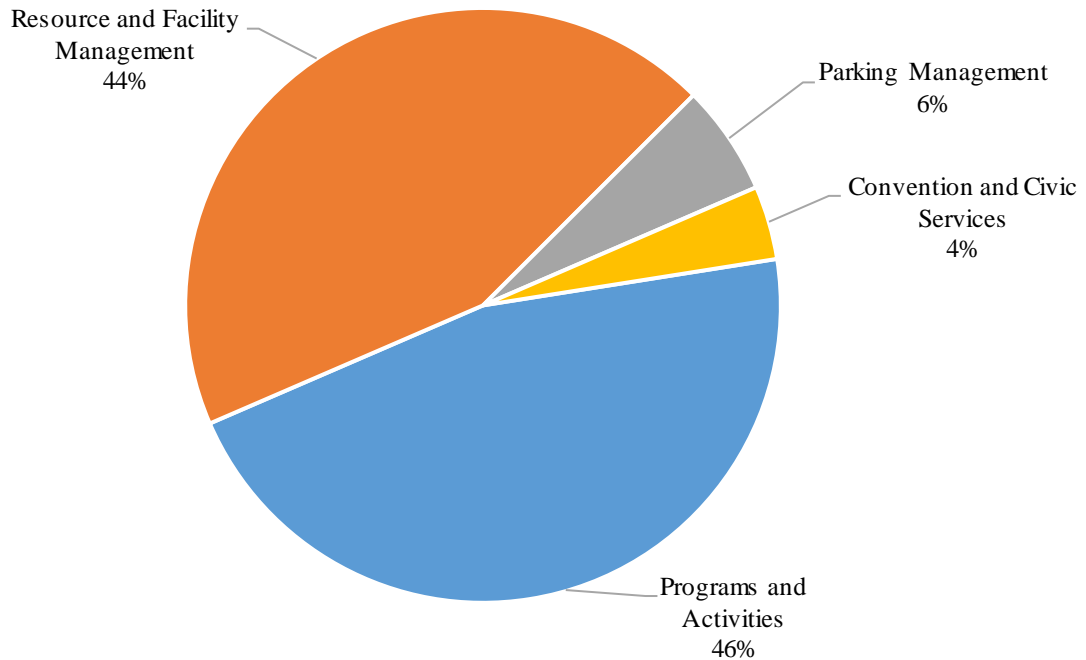
FACILITIES MAINTENANCE

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.

FY25 PROPOSED BUDGET \$ 4,637,600

CORE SERVICES OF THE PARKS AND RECREATION DEPARTMENT



FACILITIES MAINTENANCE

COMPARATIVES

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 1,387,600	1,488,300	1,312,500	1,751,500	1,782,800
Commodities and Services	1,018,400	1,191,700	1,169,400	2,086,400	1,990,700
Janitorial Services	551,000	623,600	600,000	799,700	831,700
Support to:					
Capital Projects	-	100,000	100,000	-	-
Total Expenditures	2,957,000	3,403,600	3,181,900	4,637,600	4,605,200
FUNDING SOURCES					
Intergovernmental User Fees	2,993,500	3,204,000	3,204,000	4,560,800	4,635,800
Support from:					
Marine Passenger Fees	12,600	12,600	12,600	12,600	12,600
Total Funding Sources	3,006,100	3,216,600	3,216,600	4,573,400	4,648,400
FUND BALANCE					
Beginning of Period	537,500	586,600	586,600	621,300	557,100
Increase (Decrease) in Fund Balance	49,100	(187,000)	34,700	(64,200)	43,200
End of Period Fund Balance	\$ 586,600	399,600	621,300	557,100	600,300
STAFFING	11.25	11.25	11.25	13.15	13.15

The Facilities Maintenance Division is an Internal Service Fund.

BUDGET HIGHLIGHTS

The Facilities Maintenance FY25 Proposed Budget shows an increase of \$1,234,000 (36.3%) from the FY24 Amended Budget. The Facilities Maintenance FY26 Proposed Budget shows a decrease of \$32,400 (0.7%) from the FY25 Proposed Budget.

The significant budgetary changes include:

FY25 Proposed Budget

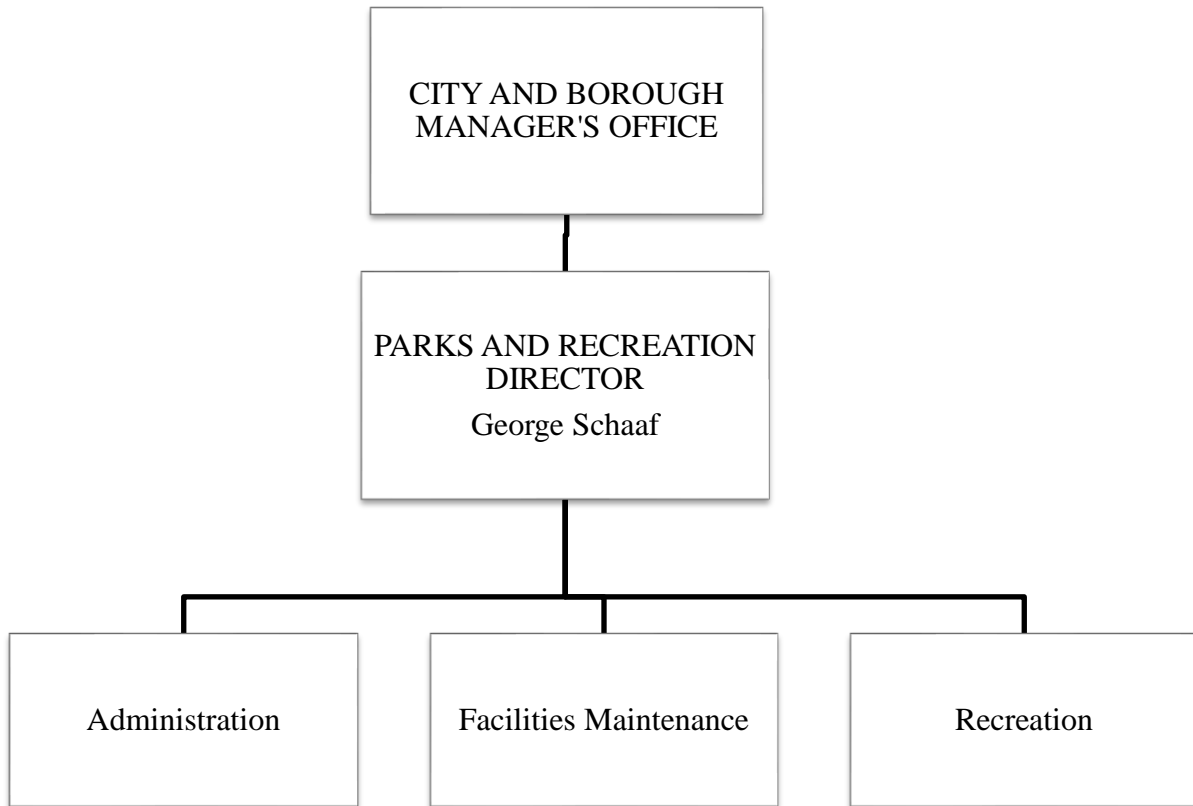
- Personnel Services shows an increase of \$263,200 (17.7%) primarily due to two new maintenance mechanics and negotiated wage and merit increases.
- Commodities and Services shows an increase of \$894,700 (75.1%) primarily due to contractual services, fleet increases, and inflationary impacts on materials.
- Janitorial Services shows an increase of \$176,100 (28.2%) primarily due to increases in janitorial service costs to maintain three additional buildings relinquished from the Juneau School District to CBJ.

FY26 Proposed Budget

- Personnel Services shows an increase of \$31,300 (1.8%) primarily due to negotiated wage and merit increases.
- Commodities and Services shows a decrease of \$95,700 (4.6%) primarily due to one-time fleet contributions in FY25.
- Janitorial Services increased \$32,000 (4%) due to inflationary increases.

FACILITIES MAINTENANCE

FUNCTIONAL ORGANIZATION CHART



Parking
Centennial Hall

Jensen-Olson Arboretum
Eagle Valley Center
Evergreen Cemetery
Trails
Park Maintenance
Landscape Maintenance
Facilities Maintenance

Zach Gordon Youth Center
Shéiyi Xaat Hít (Spruce Root House) Youth Shelter
Augustus Brown Pool
Dimond Park Aquatic Center
Dimond Park Field House
Treadwell Ice Arena
Mt. Jumbo Gym
Youth Outreach
After School Program
Adult/Youth Sports
Permits

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RISK MANAGEMENT

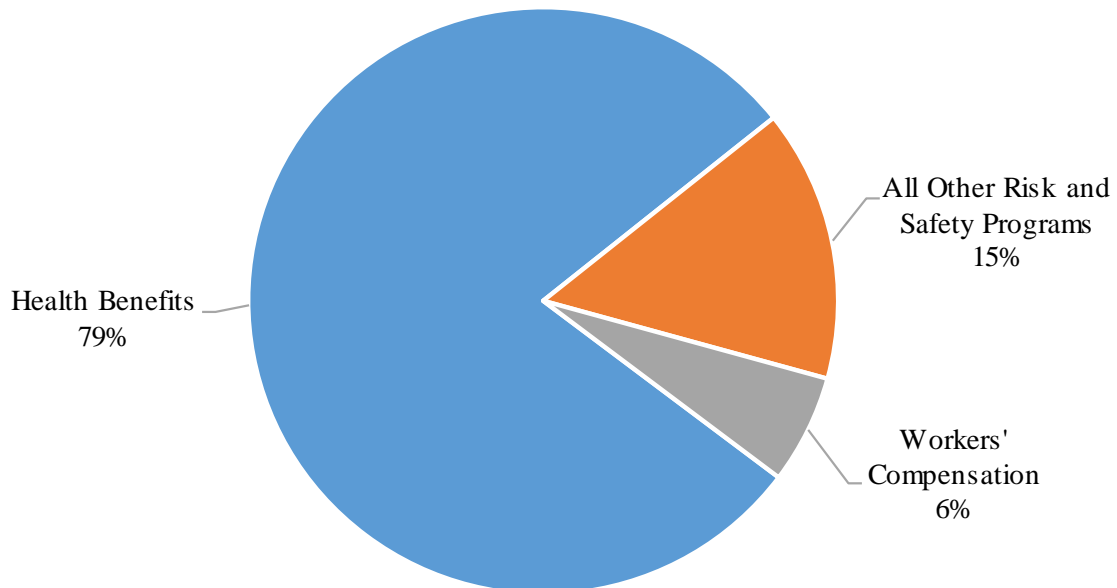
MISSION STATEMENT

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.

FY25 PROPOSED BUDGET

\$ 35,289,600

CORE SERVICES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

	FY23 Actuals	FY24		FY25	FY26
		Amended Budget	Projected Actuals	Proposed Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 733,300	741,300	733,100	824,700	844,600
Commodities and Services	27,825,500	36,258,900	31,472,400	34,464,900	36,860,700
Total Expenditures	28,558,800	37,000,200	32,205,500	35,289,600	37,705,300
FUNDING SOURCES					
Intergovernmental User Fees	32,158,500	36,385,100	35,530,300	37,149,200	40,825,500
Support from:					
Capital Projects	63,300	-	-	-	-
Total Funding Sources	32,221,800	36,385,100	35,530,300	37,149,200	40,825,500
FUND BALANCE					
Beginning of Period	6,427,900	10,090,900	10,090,900	13,415,700	15,275,300
Increase (Decrease) in Fund Balance	3,663,000	(615,100)	3,324,800	1,859,600	3,120,200
End of Period Fund Balance	\$ 10,090,900	9,475,800	13,415,700	15,275,300	18,395,500
STAFFING	5.70	5.70	5.70	5.90	5.90

The Risk Management Division is an Internal Service Fund.

BUDGET HIGHLIGHTS

The Risk FY25 Proposed Budget shows a decrease of \$1,710,600 (4.6%) from the FY24 Amended Budget. The Risk FY26 Proposed Budget shows an increase of \$2,415,700 (6.8%) from the FY25 Proposed Budget.

The significant budgetary changes include:

FY25 Proposed Budget

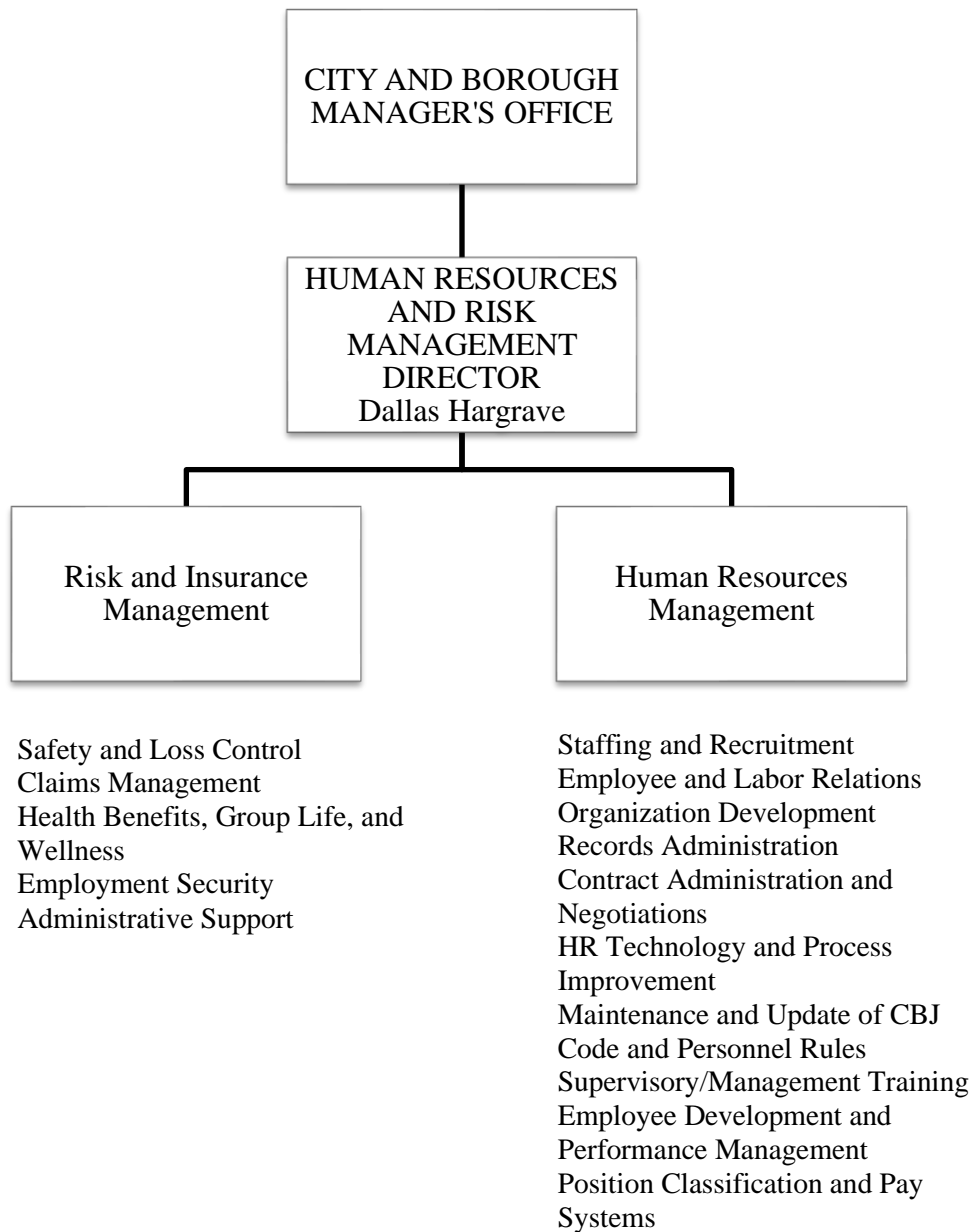
- Personnel Services shows an increase of \$83,400 (11.3%) primarily due to the reallocation of the director's time and wage and merit increases.
- Commodities and Services shows a decrease of \$1,794,000 (4.9%) primarily due to a decrease in the Dependent Care Assistance program and health claim expenditures.

FY26 Proposed Budget

- Personnel Services shows an increase of \$19,900 (2.4%) primarily due to wage and merit increases.
- Commodities and Services shows an increase of \$2,415,700 (6.8%) primarily due to increased insurance premiums and claim costs.

RISK MANAGEMENT

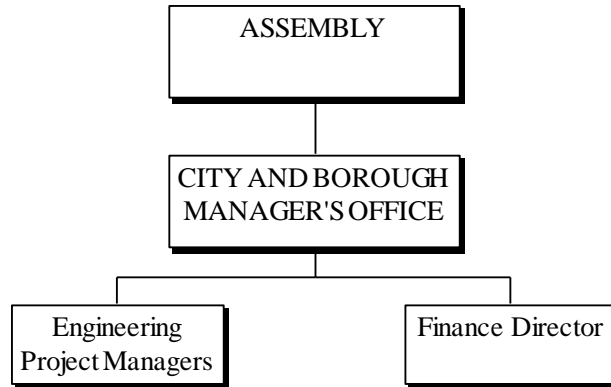
FUNCTIONAL ORGANIZATION CHART



NOTES

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



Responsible For:

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

Construction of an approved project

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefited property owners as directed by the Assembly.

Making debt service payments.

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

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

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

SPECIAL ASSESSMENTS

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Debt Service:					
#91 N Douglas Sewer V	\$ 17,500	17,300	17,300	17,000	16,800
#95 N Douglas Sewer	30,600	30,200	30,200	29,800	29,400
#96 Auke Bay Sewer	1,400	1,400	1,400	1,400	1,400
#97 Eagles Edge Water	27,400	27,000	27,000	26,700	26,300
#98 W Valley Sewer I & II	50,800	50,200	50,200	49,500	48,900
#130 W Valley Sewer III	15,200	15,000	15,000	14,800	14,600
Support to:					
General Fund	10,500	7,600	7,600	6,100	4,800
Total Expenditures	153,400	148,700	148,700	145,300	142,200
FUNDING SOURCES					
Assessment Payments	41,700	35,100	36,400	31,600	29,400
Penalties and Interest	19,400	18,400	15,700	13,100	10,700
Total Funding Sources	61,100	53,500	52,100	44,700	40,100
FUND BALANCE					
Beginning of Period	478,100	385,800	385,800	289,200	188,600
Increase (Decrease) in Fund Balance	(92,300)	(95,200)	(96,600)	(100,600)	(102,100)
End of Period Fund Balance	\$ 385,800	290,600	289,200	188,600	86,500

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

LOCAL IMPROVEMENT DISTRICT REVENUE

	FY24		FY25		FY26	
	Projected Actuals		Proposed		Proposed	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:						
#60 Tanner Terrace	\$ 2,600	100	2,200	100	-	-
#61 Hughes Way	2,400	100	-	-	-	-
#62 McGinnis Street Improvement	26,600	6,700	24,600	5,600	24,600	4,500
#91 N Douglas Sewer V	-	200	-	-	-	-
#97 Eagles Edge Water	-	2,500	-	2,100	-	1,700
#98 W Valley Sewer I & II	-	4,300	-	3,800	-	3,300
#130 W Valley Sewer III	-	1,200	-	1,100	-	900
#201 Dunn Street Improvements	4,800	600	4,800	400	4,800	300
Totals	36,400	15,700	31,600	13,100	29,400	10,700

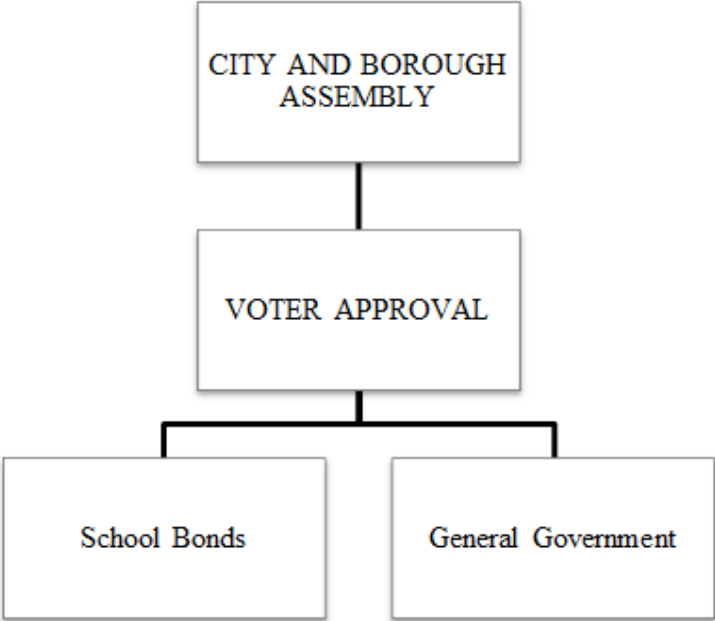
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DEBT SERVICE FUND
GENERAL OBLIGATION BONDS



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 FY25 (calendar year 2024) projected area wide assessment is \$6.5 billion. Therefore, bond indebtedness should not exceed \$325.0 million. As of June 30, 2023 the G.O. debt is \$54.8 million with an additional \$115.4 million in revenue bonds and loans. Of the G.O. amount at June 30, 2023, \$1.5 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.

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
GO Debt Service Fund					
School Improvement Bonds	\$ 3,366,200	902,000	902,000	-	-
Building Bonds	7,499,200	10,617,700	10,620,000	10,411,300	10,373,800
Bond Issuance Costs	121,000	-	-	-	-
Maintenance Fees	1,000	-	-	-	-
Total GO Debt	10,987,400	11,519,700	11,522,000	10,411,300	10,373,800
Enterprise Funds					
Airport	2,333,900	2,434,100	2,434,100	2,505,100	2,583,400
Harbors	683,500	683,600	683,600	694,400	699,100
Wastewater	1,665,000	1,553,700	1,553,700	1,431,200	1,272,500
Water	262,200	330,900	314,900	259,300	256,300
Hospital	2,722,000	2,841,000	2,841,000	2,850,700	1,958,700
Total Enterprise Funds Debt	7,666,600	7,843,300	7,827,300	7,740,700	6,770,000
Total Debt Service Obligation	\$ 18,654,000	\$ 19,363,000	\$ 19,349,300	\$ 18,152,000	\$ 17,143,800

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 \$902,000 (100%) in FY25 from FY24.

DEBT SERVICE FUND

COMPARATIVES

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
GO School Bonds					
'12 III ABay Sch (\$11.3M)	\$ 1,167,900	-	-	-	-
'12 III Adair/Ken Turf (\$1.19M)	123,000	-	-	-	-
'12 III ABay Sch Heating (\$700K)	72,400	-	-	-	-
'13 III ABay Sch (\$7.345M)	905,000	902,000	902,000	-	-
'18 GO 2008A&B Refund (\$5.057M)	1,097,900	-	-	-	-
Total School Debt	3,366,200	902,000	902,000	-	-
GO Building Bonds					
'03 CIP (OTC) (\$1M)	21,100	-	-	-	-
'08C Pool (OTC) (\$662K)	38,500	266,900	266,900	-	-
'12 III Refund '03B (\$7.415M)	959,800	973,800	973,800	-	-
'13 I CIP (\$2.6M)	124,800	-	-	-	-
'14 II CIP (\$11.2M)	907,800	911,500	911,500	3,803,200	4,913,100
'14 I Seawalk CIP (\$6.055M)	405,600	406,100	406,100	406,100	404,600
'15 Port CIP (\$26.63M)	1,336,500	1,334,000	1,334,000	1,334,300	1,337,000
'16-III/IV CIP Go (\$2.635M)	331,400	332,800	332,800	328,500	328,600
'19 JIA GO-Ex (\$2.875M)	370,100	367,100	367,100	368,500	369,100
'19 JIA GO-AMT (\$2.25M)	290,300	290,000	290,000	289,300	288,000
2020-I Ref2010A GOPool(\$7.11M)	1,649,100	1,424,800	1,424,800	1,681,000	-
2021 GO CentHall (\$7.0M)	229,200	229,200	229,200	297,600	463,600
2021 GO Sch & CIP (\$15.0M)	491,200	491,100	491,100	637,700	993,200
2021 GO 2013I CIPRef(\$1.74M)	57,500	57,300	57,300	196,700	200,200
2021 GO 2015II DockRef (\$5.725M)	286,300	286,300	286,300	286,300	286,300
2021 GO Parks (\$6.6M)	-	3,246,800	3,249,100	782,100	790,100
Total Building Debt	7,499,200	10,617,700	10,620,000	10,411,300	10,373,800
Bond Maintenance Fees	1,000	-	-	-	-
Bond Issuance Costs	121,000	-	-	-	-
Support to:					
Capital Projects	6,600,000	-	-	-	-
Total Areawide Debt	\$ 17,587,400	11,519,700	11,522,000	10,411,300	10,373,800
FUNDING SOURCES					
Interest Income	335,700	30,000	30,000	30,000	30,000
Bond Proceeds	6,747,800	-	-	-	-
School Construction Reimb.	2,798,700	1,075,000	1,075,000	440,000	-
Property Tax	6,805,300	7,797,300	7,747,400	7,852,400	7,852,400
Support from:					
Airport	660,300	657,100	657,100	-	-
Port Development Fund	2,028,400	2,026,400	2,026,400	2,026,600	2,027,800
Hotel Tax	464,400	229,200	229,200	297,600	463,600
Total Funding Sources	\$ 19,840,600	11,815,000	11,765,100	10,646,600	10,373,800

DEBT SERVICE FUND

COMPARATIVES, CONTINUED

	FY23 Actuals	FY24		FY25 Proposed Budget	FY26 Proposed Budget
		Amended Budget	Projected Actuals		
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	(2,731,600)	(478,400)	(478,400)	(235,300)	-
Increase (Decrease) in Fund Balance	2,253,200	295,300	243,100	235,300	-
End of Period Available Fund Balance	\$ (478,400)	(183,100)	(235,300)	-	-

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

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	<p>There are two types of interfund transfers. Both types involve the permanent (or at least long-term) movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire municipality equal the total operating transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.</p> <p>Operating Transfers: Transfers used for the general operations of a function or department.</p> <p>Residual Equity Transfers: There are three types.</p> <ol style="list-style-type: none">Transfers at the closeout of a discontinued fund or one-time contributions to establish a new fund.The interfund equivalent of a "capital grant" or its repayment. Normally, these residual equity transfers will involve both a proprietary fund and a governmental fund. Such transfers must be contributions restricted to capital outlays or the return of such contributions.Contributions to an internal service fund to establish or increase its working capital and repayment of such contributions. <p>Examples include the transfer of the fund balance in a special assessment fund to the LID Guaranty Fund at the completion of the special assessment project, payments by the General Fund to the Central Equipment Fund to allow the purchase of additional data processing equipment, payments by the Roaded Service Area Fund to the Sewer Fund for sewer hookup at a new municipal park, transfer of inventory from a utility to a central warehouse fund, and repayment to the Human Services Fund of its contribution to Equipment Rental for vehicles no longer needed.</p> <p>A government's contribution to a special assessment fund should also be treated as a residual equity transfer if the assets being acquired or constructed will be capitalized in a proprietary fund when they are completed.</p> <p>Residual equity transfers are reported as direct additions to or deductions from beginning fund balance in governmental funds and as direct additions to or deductions from fund equities (contributed capital or retained earnings, as appropriate) in proprietary funds.</p>
Intergovernmental Revenues	Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

GLOSSARY

Internal Control	<p>Internal control comprises the plan of the organization, and all of the coordinate methods and measures adopted within a government to accomplish its objectives.</p> <p><u>Administrative control</u> includes, but is not limited to; the plan of organization and the procedures and records that are concerned with the decision processes leading to management's authorization of transactions. Such authorization is a management function directly associated with the responsibility for achieving the objectives of the government and is the starting point for establishing accounting control of transactions.</p> <p><u>Accounting control</u> comprises the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and consequently are designed to provide reasonable assurance that:</p> <ol style="list-style-type: none">Transactions are executed in accordance with management's general or specific authorization.Transactions are recorded as necessary (1) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements and (2) to maintain accountability for assets.Access to assets is permitted only in accordance with management's authorization.The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences. <p>The foregoing definitions are not necessarily mutually exclusive because some of the procedures and records comprehended in accounting control may also be involved in administrative control.</p>
Lease-Purchase Agreements	<p>Contractual agreements, which are termed "leases," but which in substance, amount to purchase contracts for equipment and machinery.</p>
Maintenance	<p>The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making repairs.</p>
Major Funds	<p>The General Fund is always considered a major fund. In addition, governments may report as major funds whatever other individual governmental funds considered to be of particular importance to financial statement users. At a minimum, governmental funds other than the general fund must be reported as major funds if they meet <i>both</i> of the following criteria:</p> <p><i>10% criterion.</i> An individual governmental fund reports at least 10% of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures.</p> <p><i>5% criterion.</i> An individual governmental fund reports at least 5% of the total for both governmental and enterprise funds of any one of the items for which it met the 10% criterion.</p> <p>If an individual fund is expected to meet the minimum criteria for mandatory major fund reporting in some years but not in others, a government might elect to always report it as a major fund to enhance consistency from year to year.</p>
Measurement Focus	<p>The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses). See Spending Measurement Focus and Cost of Services Measurement Focus.</p>
Mill Levy	<p>Rate applied to assessed valuation to determine property tax. A mill is 1/10th of a penny or \$1.00 of tax for each \$1,000 of assessed value.</p>

GLOSSARY

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

GLOSSARY

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

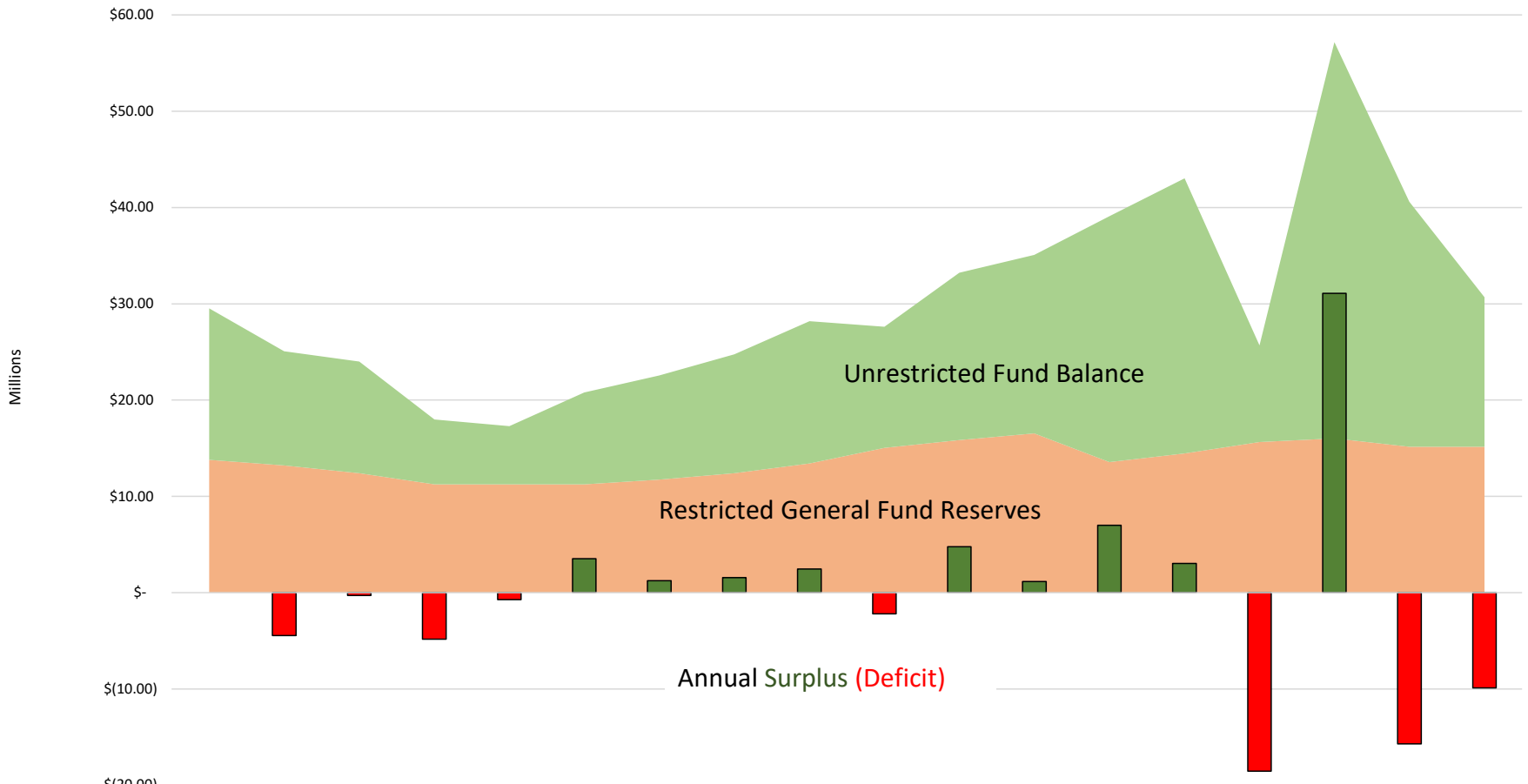
FY23-FY25 Budget Summary and Impact on Fund Balances
3/26/2024

	Revenues	Expenditures	Surplus (Deficit)	Unrestricted Fund Balance	Combined General and Sales Tax Fund Balance	
					Restricted Reserve	Total
FY2023						
168 Manager Proposed Budget	166,599,600	(170,042,200)	(3,442,600)	6,600,300	15,660,000	22,260,300
193						
194						
213 Assembly Adopted Budget	166,067,300	(172,080,300)	(6,013,000)	4,029,900	15,660,000	19,689,900
214						
253 Final Year-End (unaudited)	204,883,255	(173,781,394)	31,101,862	41,144,762	16,030,000	57,174,762
254						
FY2024						
326 Manager Proposed Budget	185,638,348	(200,976,293)	(15,337,945)	25,806,817	20,030,000	45,836,817
327						
329						
330		\$ (170,000)				
331		\$ (95,430)				
333		\$ (40,000)				
334		\$ (17,700)				
336		\$ (2,000)				
337		\$ 320,000				
338		\$ (320,000)	\$ (5,130)	\$ (325,130)		
340						
341						
343		\$ (2,000,000)				
344		\$ 1,000,000				
345		\$ (400,000)				
347		\$ (320,000)				
348		\$ (235,094)				
350		\$ (168,000)				
351		\$ (125,500)				
352		\$ (80,000)				
354		\$ (50,000)				
355		\$ (40,000)				
357		\$ (25,000)				
358		\$ (320,000)	\$ (2,448,724)	\$ (2,768,724)		
359						
361		\$ (780,726)				
362		\$ (780,726)	\$ -	\$ (780,726)		
364						
365 Assembly Adopted Budget	184,537,622	(203,425,017)	(18,887,395)	22,257,367	19,030,000	41,287,367
366						
368						
369				\$ 230,000		
371				\$ (4,100,000)		
372		\$ (3,922,787)				
373		\$ (1,600,000)				
375		\$ (28,000)				
376		\$ 950,000				
378		\$ -	\$ (4,600,787)			
379						
380		2,000,000				
382		977,422				
383		412,594				
385		394,600				
386		(409,145)				
387		(600,000)				
389		\$ 1,000,000				
390		\$ 4,000,000				
392		\$ 2,775,471	\$ 5,000,000			
393						
394 Final Year-End (projected)	187,313,093	(203,025,804)	(15,712,711)	25,432,050	15,160,000	40,592,050
396						

FY23-FY25 Budget Summary and Impact on Fund Balances
3/26/2024

	Revenues	Expenditures	Surplus (Deficit)	Unrestricted Fund Balance	Combined General and Sales Tax Fund Balance	
					Restricted Reserve	Total
FY2025						
Prior Year Adopted Budget	\$ 184,537,622	\$ (203,425,017)				
FY24 One-Time Expenditures/Revenue	\$ (1,721,493)	\$ 18,522,094				
Sales Tax Growth over FY24 Budget	\$ 5,720,500	\$ -				
Property Tax Growth over FY24 Budget	\$ 1,442,300	\$ -	0.6% valuation growth @ 10.32 mills (with consideration of \$1M lapse)			
Investment Income over FY24 Budget	\$ 1,112,100	\$ -				
Department Program Revenue Increases	\$ 751,700	\$ -				
Salary and Benefit Increases (Negotiated, Longevity, Health, etc.)	\$ -	\$ (1,960,126)				
Increased Sales Tax to CIPs	\$ -	\$ (1,720,000)				
Vacancy Factor Adjustments	\$ -	\$ 919,400				
Adjusted Base	\$ 191,842,729	\$ (187,663,649)				
JSD Additional Maximum Local Contribution for Instruction	\$ -	\$ (3,656,200)				
JSD Facilities Maintenance (for Marie Drake, Floyd Dryden, District Office) (Includes 2.0 FTEs)	\$ -	\$ (1,023,100)				
Transit Expanded Summer "Tripper" Service (funded by Passenger Fees)	\$ 1,000,000	\$ (1,000,000)				
Childcare Programs (funding moved from FY24 to FY25)	\$ -	\$ (950,000)				
Fleet Replacement	\$ -	\$ (504,000)				
IT: CDD/Assessor Software Licensing, Cyber Security	\$ -	\$ (330,000)				
ZGYC Youth Development Leader II (2.0 FTE) (grant funded)	\$ 156,600	\$ (156,600)				
CBJ Facilities Maintenance	\$ -	\$ (152,800)				
Insurance Increases	\$ -	\$ (139,700)				
Finance Position to assist School District (1.0 FTE)	\$ -	\$ (137,300)				
Community Development Permit Center Manager (1.0 FTE)	\$ -	\$ (129,900)				
ZGYC Admin Assistant (1.0 FTE) (partially grant funded)	\$ 12,800	\$ (86,100)				
ZGYC Youth Development Leader I (1.0 FTE)	\$ -	\$ (71,400)				
Travel Juneau HBT Funding Increase	\$ 67,900	\$ (67,900)				
Downtown Office Space Contingency	\$ -	\$ (52,100)				
Park Ranger (1.0 FTE) (split 50/50 with Parking Fund) (funded by Commercial Use revenue)	\$ 39,100	\$ (39,100)				
Treadwell Recreation Activity Leader II (0.16 FTE (increase from 0.84 to 1.0 FTE)	\$ -	\$ (11,475)				
Juneau Festival Committee Funding Increase	\$ -	\$ (5,500)				
Reduction to School District Outside the Cap	\$ -	\$ 235,000				
Other Commodities/Services Cost Decreases	\$ -	\$ 304,900				
Professional Service Cost Decreases	\$ -	\$ 309,100				
General Supplies Decreases (Fuel, Chemicals, etc.)	\$ -	\$ 374,300				
Full Cost Allocation Increase	\$ -	\$ 857,200				
Recurring Revenues/Expenditures Before JSD Facilities Maintenance	\$ 193,119,129	\$ (194,096,324)	\$ (977,195)		<i>anticipated lapse</i>	
<u>Non-Recurring Revenues/Expenditures</u>						
Triangle Dock Project General Fund Claw Back	\$ 2,500,000	\$ -				
Public Safety Communication Infrastructure	\$ -	\$ (6,000,000)				
Title 49 Re-Write	\$ -	\$ (3,000,000)				
FY25 JSD One-Time Funding	\$ -	\$ (1,650,405)				
Department One-Time Costs	\$ -	\$ (632,300)				
One-Time Contribution to Parks & Playground CIP (funded by Commercial Use revenue)	\$ 136,000	\$ (136,000)				
JSD Facilities Maintenance (for Marie Drake, Floyd Dryden, District Office)	\$ -	\$ (120,000)				
Juneau Festival Committee Equipment Replacement	\$ -	\$ (14,000)				
	\$ 2,636,000	\$ (11,552,705)	\$ (8,916,705)		<i>one-time expenses draw on fund balance</i>	
Manager Proposed Budget	195,755,129	(205,649,029)	(9,893,900)	15,538,150	15,160,000	30,698,150

General Government Fund Balance History and Projections
Includes Sales Tax Fund



	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
■ Unrestricted Fund Balance	\$15.74	\$11.87	\$11.58	\$6.74	\$6.03	\$9.55	\$10.78	\$12.34	\$14.79	\$12.60	\$17.38	\$18.54	\$25.55	\$28.58	\$10.04	\$41.14	\$25.43	\$15.54
■ Reserves	\$13.79	\$13.21	\$12.42	\$11.26	\$11.26	\$11.26	\$11.76	\$12.41	\$13.41	\$15.02	\$15.86	\$16.55	\$13.55	\$14.46	\$15.66	\$16.03	\$15.16	\$15.16
■ Surplus/(Deficit)		\$(4.45)	\$(0.29)	\$(4.84)	\$(0.71)	\$3.52	\$1.23	\$1.56	\$2.45	\$(2.19)	\$4.78	\$1.17	\$7.01	\$3.03	\$(18.53)	\$31.10	\$(15.71)	\$(9.89)

CBJ Restricted Budget Reserve

Resolution 2629, Section 1

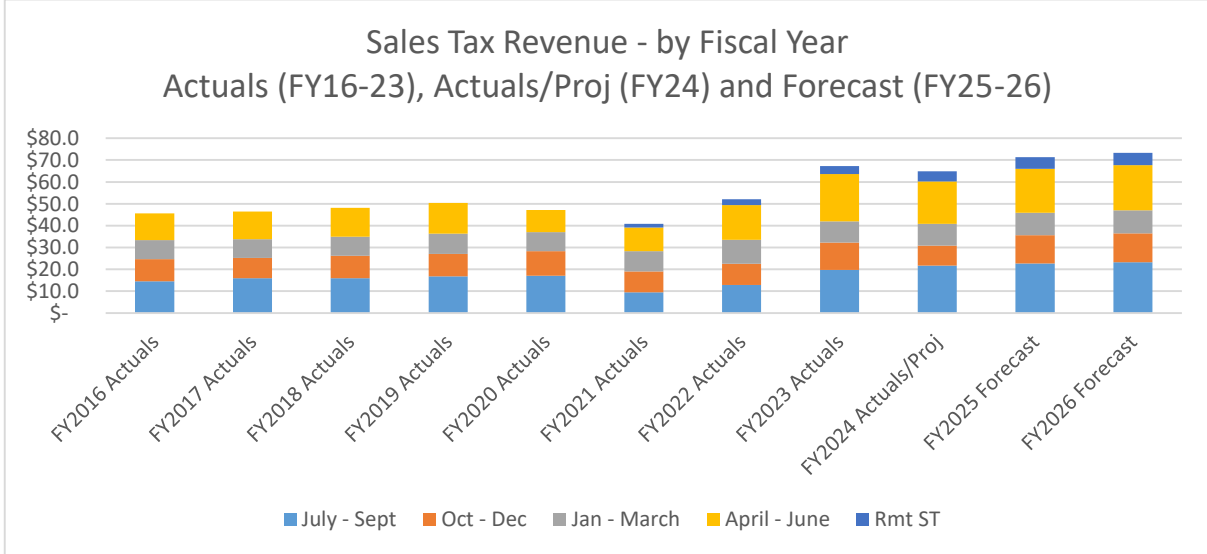
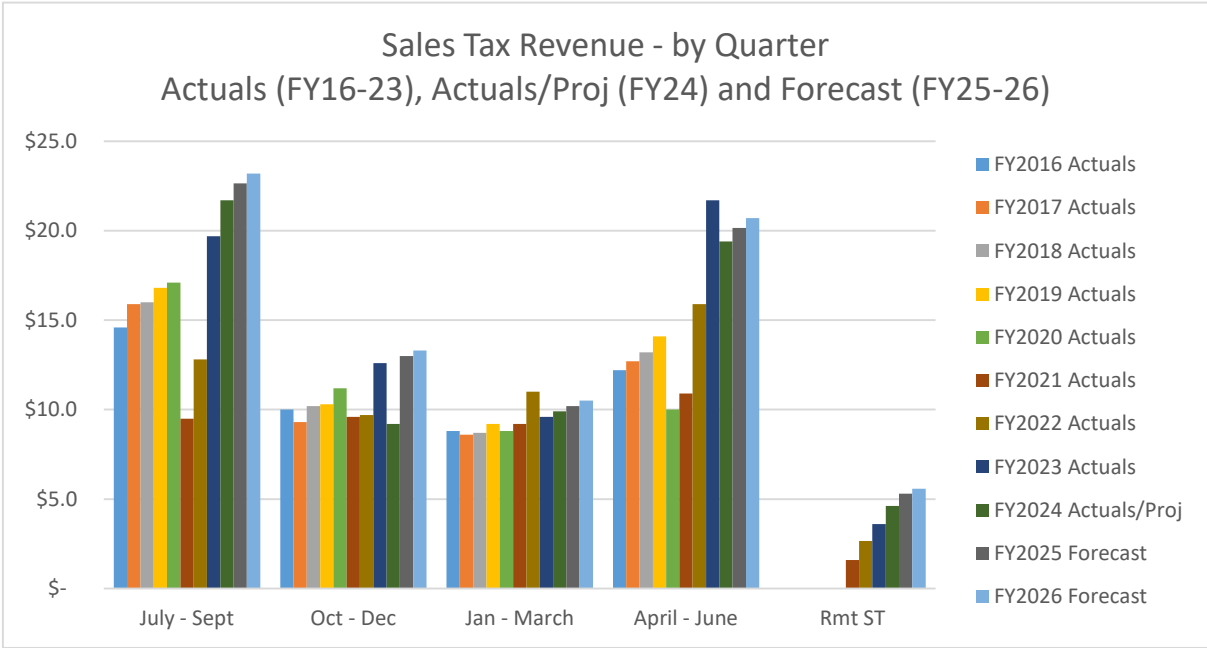
It is the intent of the Assembly that the amount of the CBJ budget reserve be adjusted on an annual basis based on general governmental revenues from the most recently audited annual financial statements, using the Government Finance Officers Association's recommended reserve target of not less than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

	Revenues Audited (15-22) Projected (23-25)	RBR Target Balance by Resolution (16.7%)	Contribution	COVID Loan Appropriation from RBR	JSD 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	\$ 158,801,333	\$ 26,520,000	\$ -	\$ 370,000	\$ -	\$ 16,030,000	\$ (10,490,000)
FY24	\$ 150,374,700	\$ 25,113,000	\$ 3,000,000	\$ 230,000	\$ (4,100,000)	\$ 15,160,000	\$ (9,953,000)
FY25	\$ 154,366,600	\$ 25,779,000	\$ -	\$ -	\$ -	\$ 15,160,000	\$ (10,619,000)

Sales Tax Actuals and Forecast

Updated 3/26/2024

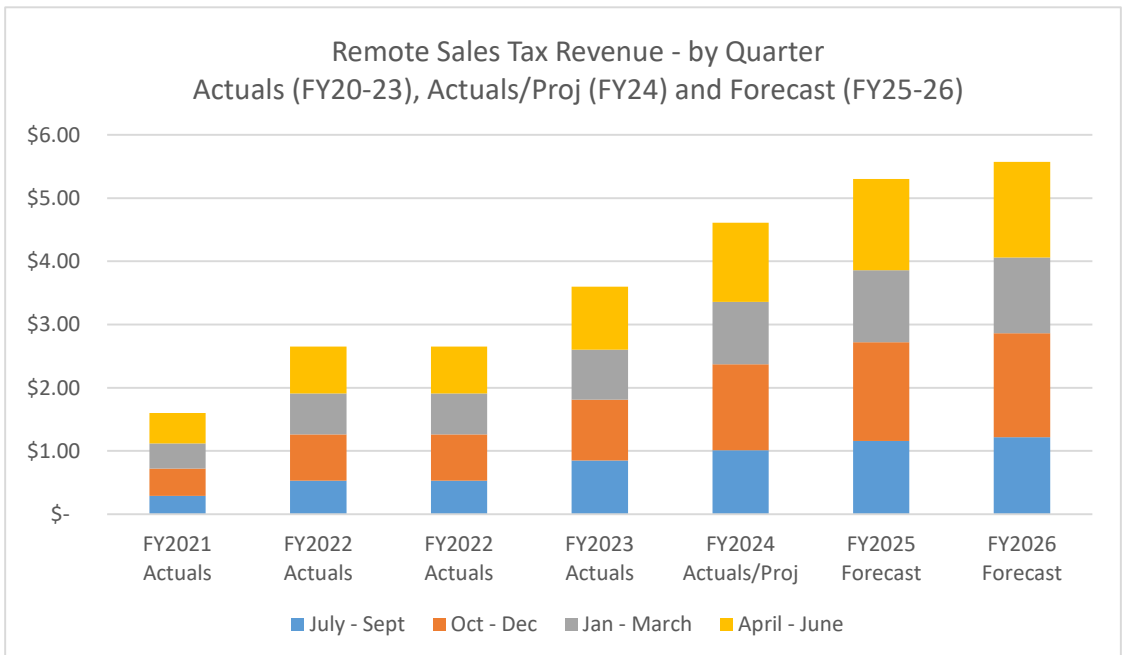
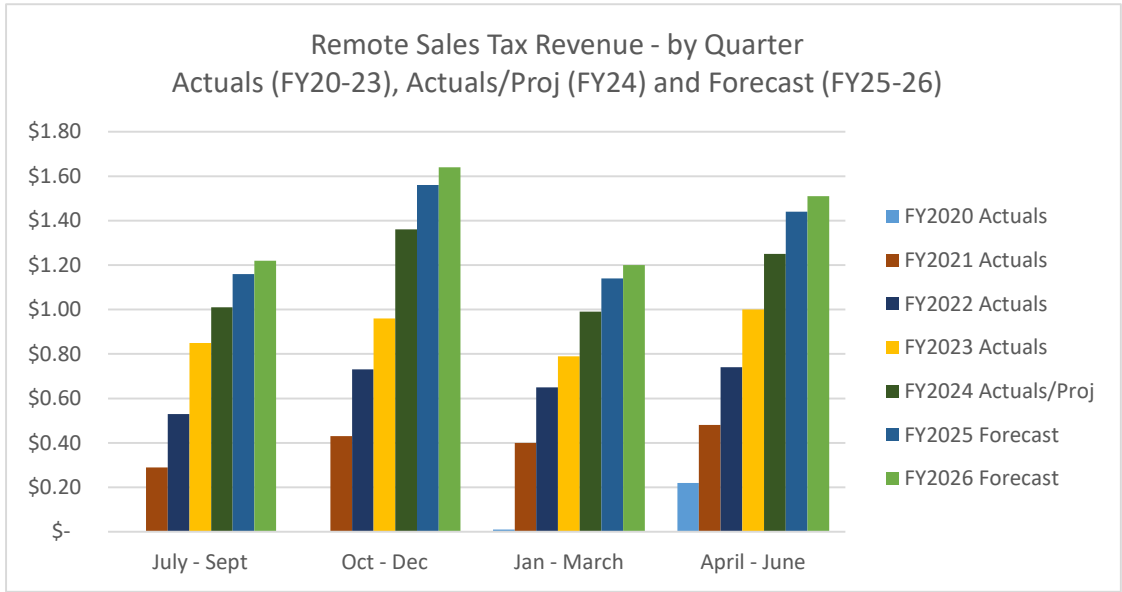
Sales Tax	Q1	Q2	Q3	Q4	Annual	Total
	July - Sept	Oct - Dec	Jan - March	April - June	Rmt ST	
FY2016 Actuals	\$ 14.6	\$ 10.0	\$ 8.8	\$ 12.2	\$ -	\$ 45.6
FY2017 Actuals	\$ 15.9	\$ 9.3	\$ 8.6	\$ 12.7	\$ -	\$ 46.5
FY2018 Actuals	\$ 16.0	\$ 10.2	\$ 8.7	\$ 13.2	\$ -	\$ 48.1
FY2019 Actuals	\$ 16.8	\$ 10.3	\$ 9.2	\$ 14.1	\$ -	\$ 50.4
FY2020 Actuals	\$ 17.1	\$ 11.2	\$ 8.8	\$ 10.0	\$ -	\$ 47.1
FY2021 Actuals	\$ 9.5	\$ 9.6	\$ 9.2	\$ 10.9	\$ 1.6	\$ 40.8
FY2022 Actuals	\$ 12.8	\$ 9.7	\$ 11.0	\$ 15.9	\$ 2.7	\$ 52.1
FY2023 Actuals	\$ 19.7	\$ 12.6	\$ 9.6	\$ 21.7	\$ 3.6	\$ 67.2
FY2024 Budget	\$ 21.2	\$ 12.3	\$ 11.1	\$ 16.8	\$ 4.0	\$ 65.4
FY2024 Actuals/Proj	\$ 21.7	\$ 9.2	\$ 9.9	\$ 19.4	\$ 4.6	\$ 64.8
Over/(Under) Budget	\$ 0.5	\$ (3.1)	\$ (1.2)	\$ 2.6	\$ 0.6	\$ (0.6)
FY2025 Forecast	\$ 22.7	\$ 13.0	\$ 10.2	\$ 20.2	\$ 5.3	\$ 71.3
FY2026 Forecast	\$ 23.2	\$ 13.3	\$ 10.5	\$ 20.7	\$ 5.6	\$ 73.3



Remote Sales Tax Actuals, Projected, and Forecast - Net of Fees
Updated 3/26/2024

Remote Sales Tax	Q1	Q2	Q3	Q4	Total
	July - Sept	Oct - Dec	Jan - March	April - June	
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 Actuals	\$ 0.85	\$ 0.96	\$ 0.79	\$ 1.00	\$ 3.60
FY2024 Budget	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 4.00
FY2024 Actuals/Proj	\$ 1.01	\$ 1.36	\$ 0.99	\$ 1.25	\$ 4.61
Over/(Under) Budget	\$ 0.01	\$ 0.36	\$ (0.01)	\$ 0.25	\$ 0.61
FY2025 Forecast	\$ 1.16	\$ 1.56	\$ 1.14	\$ 1.44	\$ 5.30
FY2026 Forecast	\$ 1.22	\$ 1.64	\$ 1.20	\$ 1.51	\$ 5.57

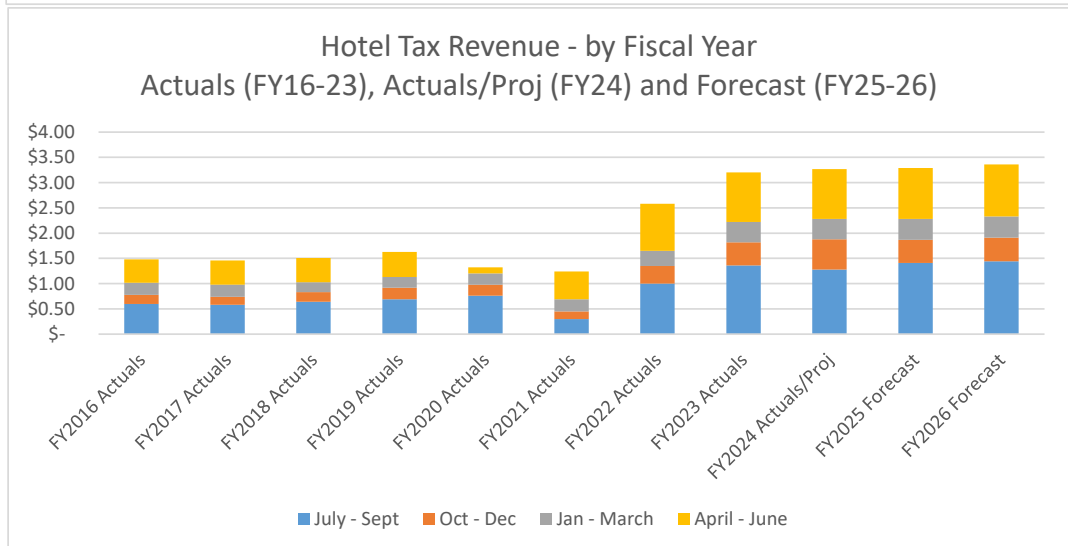
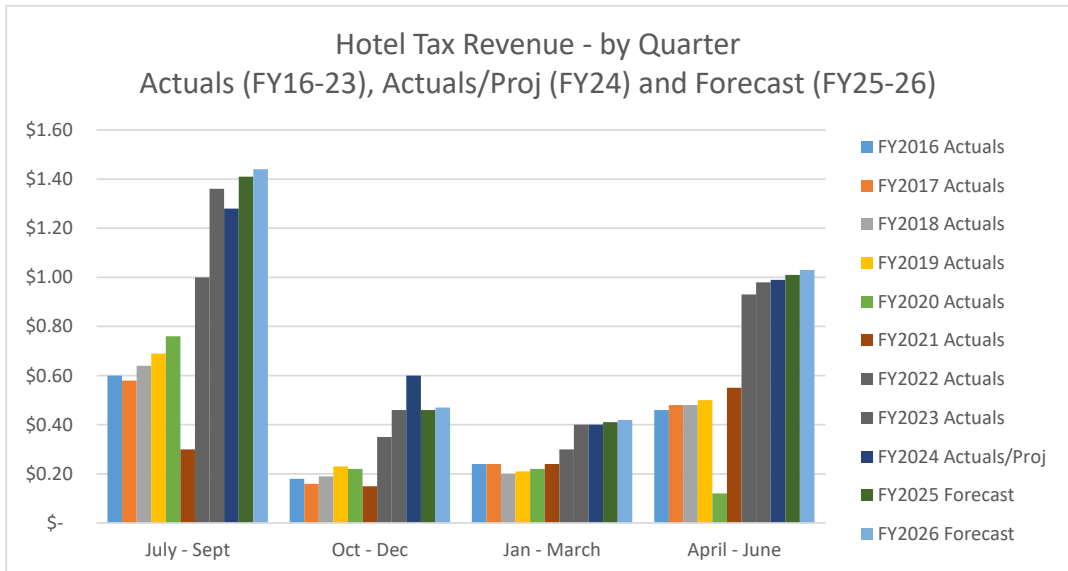
By Quarter			
FY20	Q3	\$	8,608
	Q4	\$	217,984
Total FY2020		\$	226,592
	Q3	\$	398,521
Total FY2021		\$	1,595,170
FY22 Q1	Jul	\$	163,701
	Aug	\$	184,066
	Sept	\$	186,254
FY22 Q2	Oct	\$	214,855
	Nov	\$	254,519
	Dec	\$	258,503
FY22 Q3	Jan	\$	216,953
	Feb	\$	200,551
	Mar	\$	232,296
FY22 Q4	Apr	\$	242,968
	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	\$	241,822
	Mar	\$	276,107
FY23 Q4	Apr	\$	301,707
	May	\$	292,779
	June	\$	402,158
Total FY2023		\$	3,586,389
FY24 Q1	Jul	\$	316,508
	Aug	\$	354,304
	Sept	\$	339,546
FY24 Q2	Oct	\$	437,975
	Nov	\$	458,952
	Dec	\$	461,000
FY24 Q3	Jan	\$	463,000
	Feb	\$	465,000
	Mar	\$	467,000
FY24 Q4	Apr	\$	469,000
	May	\$	471,000
	June	\$	473,000
Total FY2024 Proj		\$	5,176,285



Hotel Tax Actuals and Forecast
Updated 3/26/2024

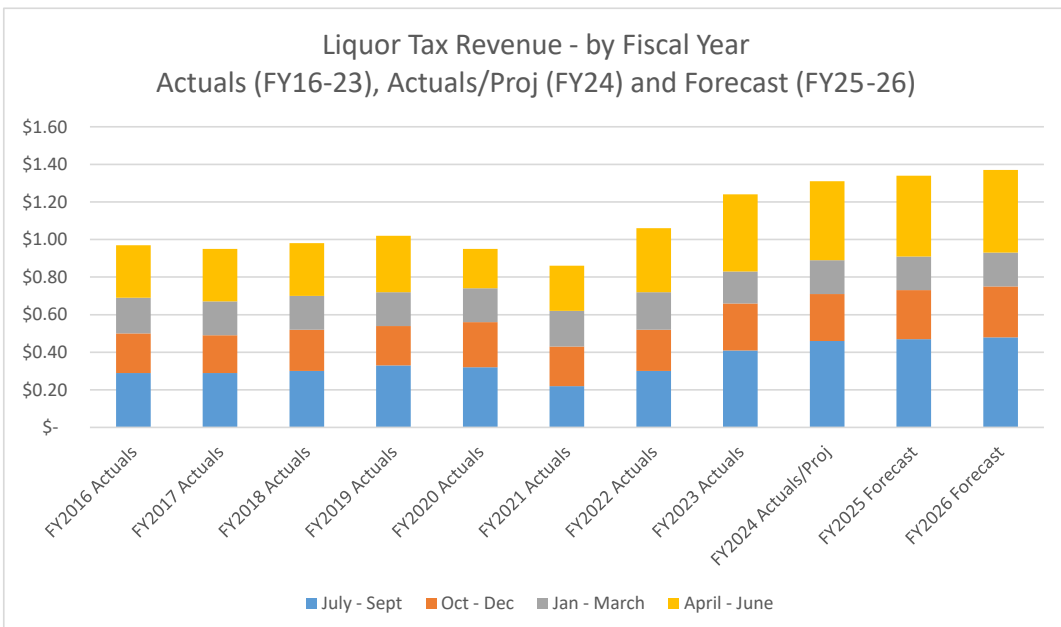
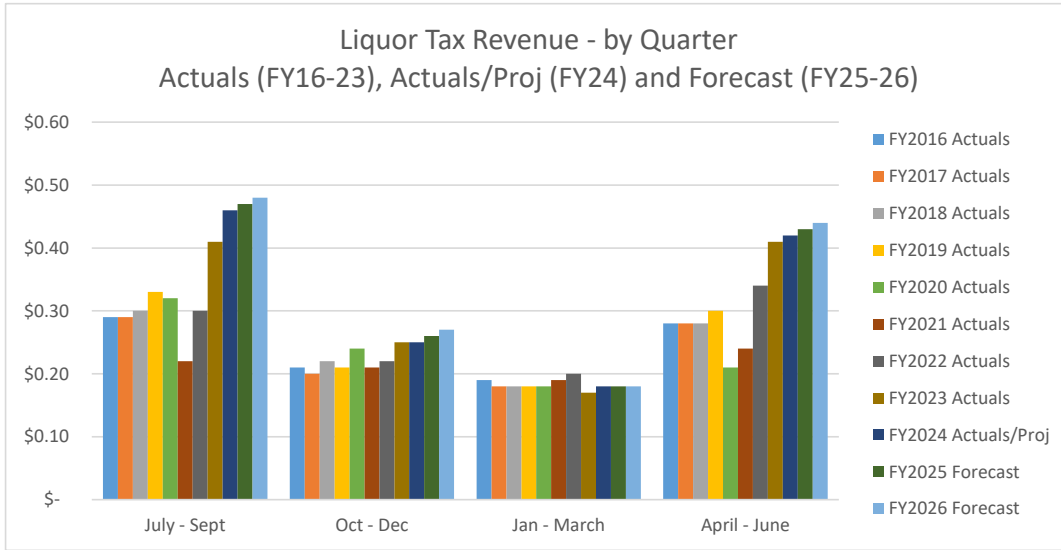
Hotel Tax	Q1	Q2	Q3	Q4	Total
	July - Sept	Oct - Dec	Jan - March	April - June	
FY2016 Actuals	\$ 0.60	\$ 0.18	\$ 0.24	\$ 0.46	\$ 1.48
FY2017 Actuals	\$ 0.58	\$ 0.16	\$ 0.24	\$ 0.48	\$ 1.46
FY2018 Actuals	\$ 0.64	\$ 0.19	\$ 0.20	\$ 0.48	\$ 1.51
FY2019 Actuals	\$ 0.69	\$ 0.23	\$ 0.21	\$ 0.50	\$ 1.63
FY2020 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 Actuals	\$ 1.36	\$ 0.46	\$ 0.40	\$ 0.98	\$ 3.20
FY2024 Budget	\$ 1.40	\$ 0.47	\$ 0.52	\$ 1.03	\$ 3.42
FY2024 Actuals/Proj	\$ 1.28	\$ 0.60	\$ 0.40	\$ 0.99	\$ 3.27
Over/(Under) Budget	\$ (0.12)	\$ 0.13	\$ (0.12)	\$ (0.04)	\$ (0.15)
FY2025 Forecast	\$ 1.41	\$ 0.46	\$ 0.41	\$ 1.01	\$ 3.29
FY2026 Forecast	\$ 1.44	\$ 0.47	\$ 0.42	\$ 1.03	\$ 3.36

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



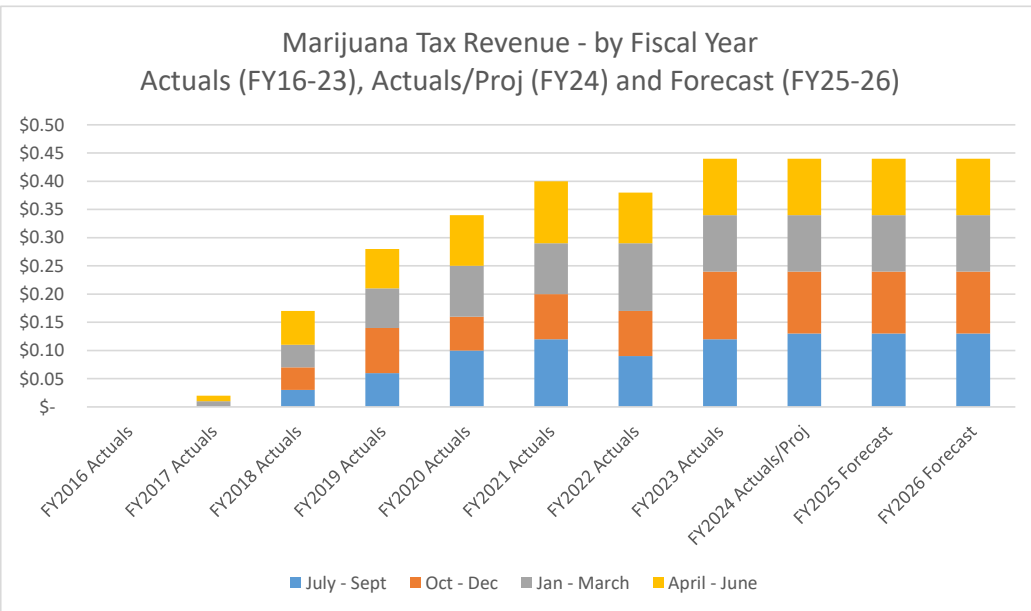
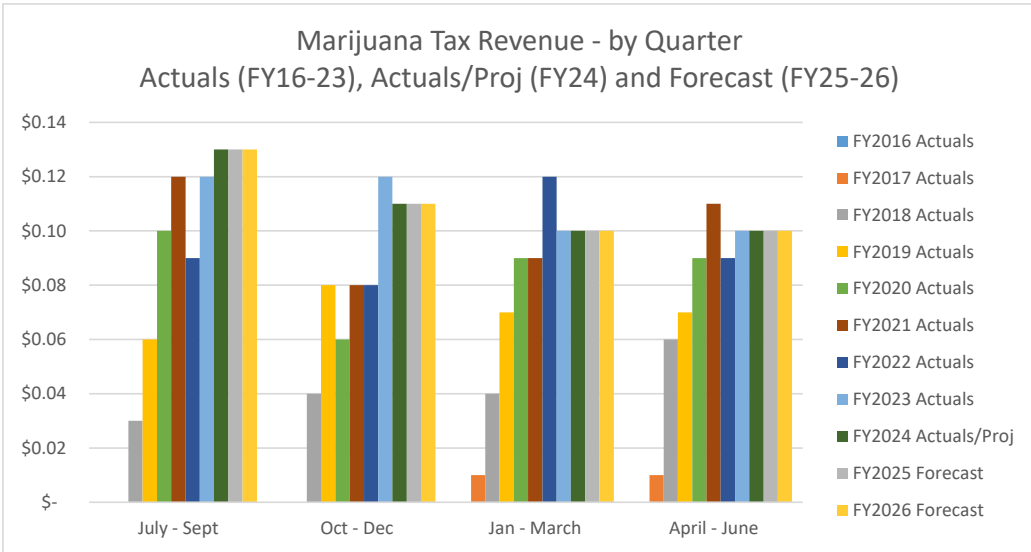
Liquor Tax Actuals and Forecast
Updated 3/26/2024

Liquor Tax	Q1	Q2	Q3	Q4	Total
	July - Sept	Oct - Dec	Jan - March	April - June	
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 Actuals	\$ 0.41	\$ 0.25	\$ 0.17	\$ 0.41	\$ 1.24
FY2024 Budget	\$ 0.43	\$ 0.26	\$ 0.25	\$ 0.39	\$ 1.33
FY2024 Actuals/Proj	\$ 0.46	\$ 0.25	\$ 0.18	\$ 0.42	\$ 1.31
Over/(Under) Budget	\$ 0.03	\$ (0.01)	\$ (0.07)	\$ 0.03	\$ (0.02)
FY2025 Forecast	\$ 0.47	\$ 0.26	\$ 0.18	\$ 0.43	\$ 1.34
FY2026 Forecast	\$ 0.48	\$ 0.27	\$ 0.18	\$ 0.44	\$ 1.37



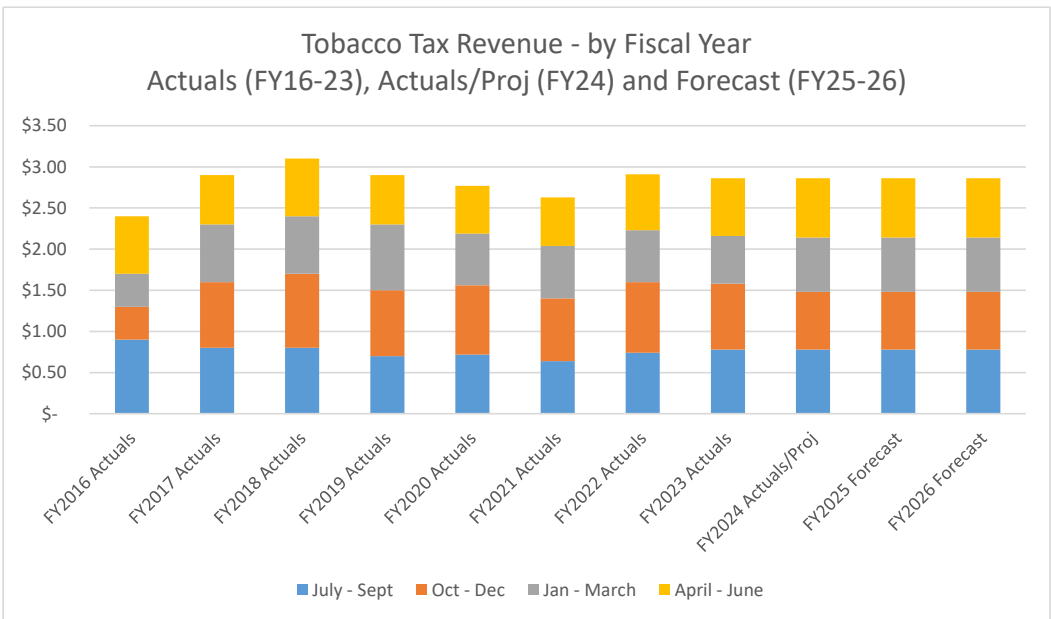
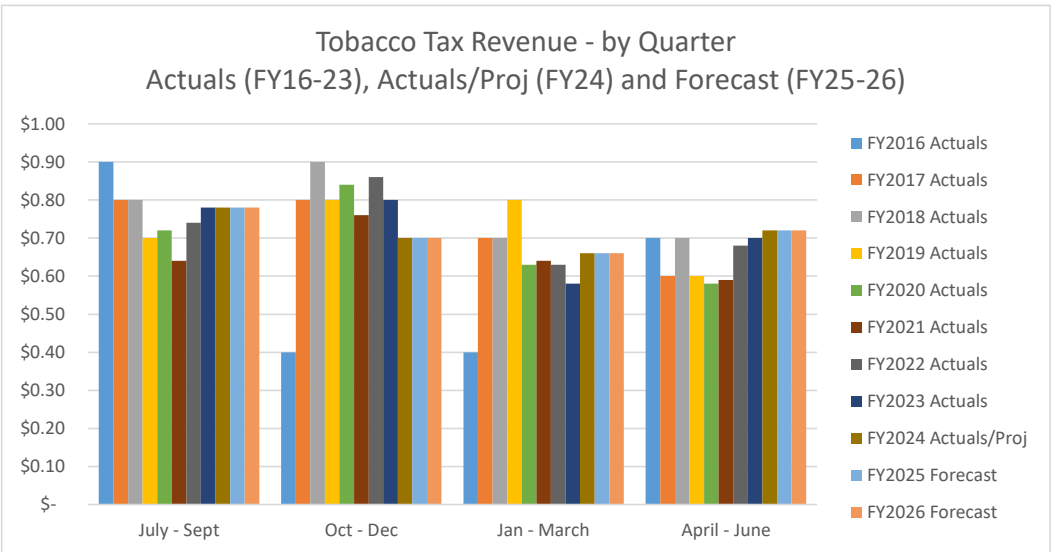
Marijuana Tax Actuals and Forecast
Updated 3/26/2024

Marijuana Tax	Q1	Q2	Q3	Q4	Total
	July - Sept	Oct - Dec	Jan - March	April - June	
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 Actuals	\$ 0.12	\$ 0.12	\$ 0.10	\$ 0.10	\$ 0.44
FY2024 Budget	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.48
FY2024 Actuals/Proj	\$ 0.13	\$ 0.11	\$ 0.10	\$ 0.10	\$ 0.44
Over/(Under) Adopted	\$ 0.01	\$ (0.01)	\$ (0.02)	\$ (0.02)	\$ (0.04)
FY2025 Forecast	\$ 0.13	\$ 0.11	\$ 0.10	\$ 0.10	\$ 0.44
FY2026 Forecast	\$ 0.13	\$ 0.11	\$ 0.10	\$ 0.10	\$ 0.44



Tobacco Tax Actuals and Forecast
Updated 3/26/2024

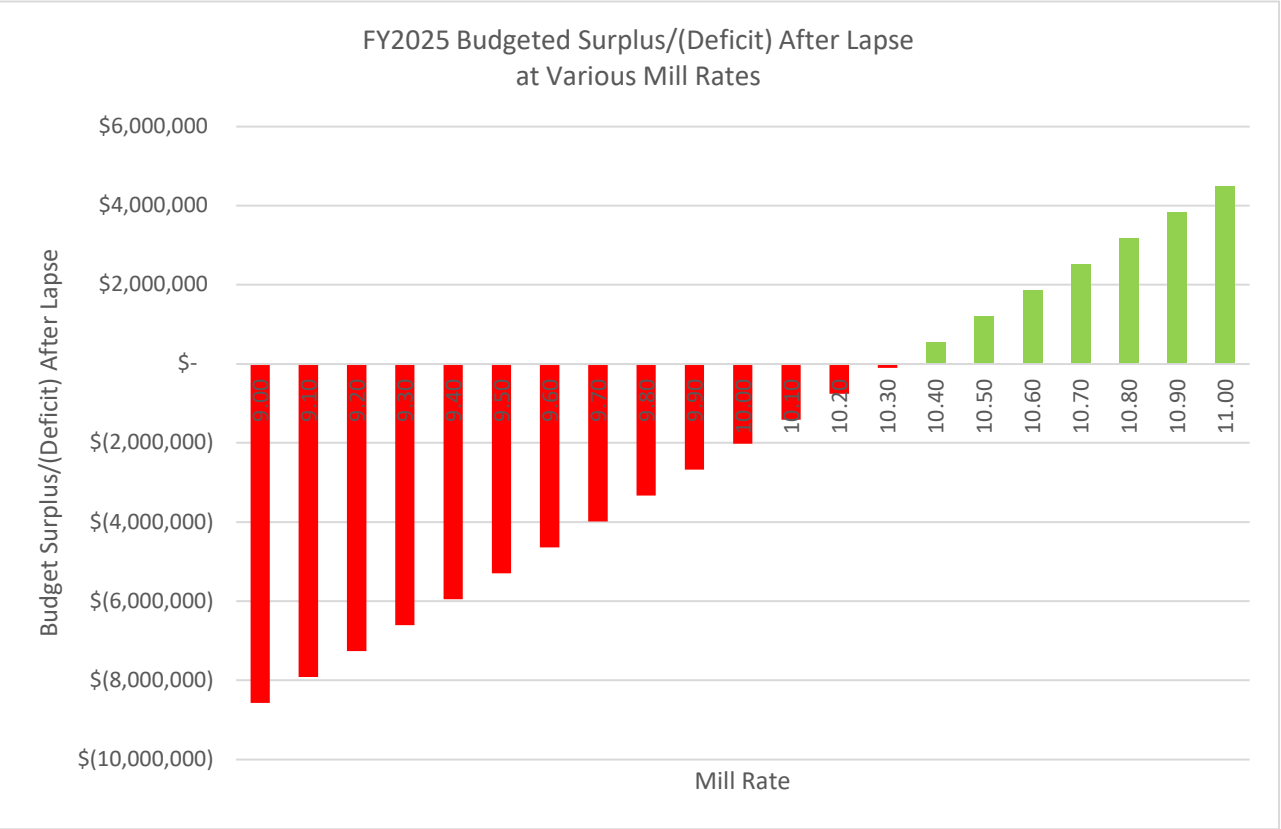
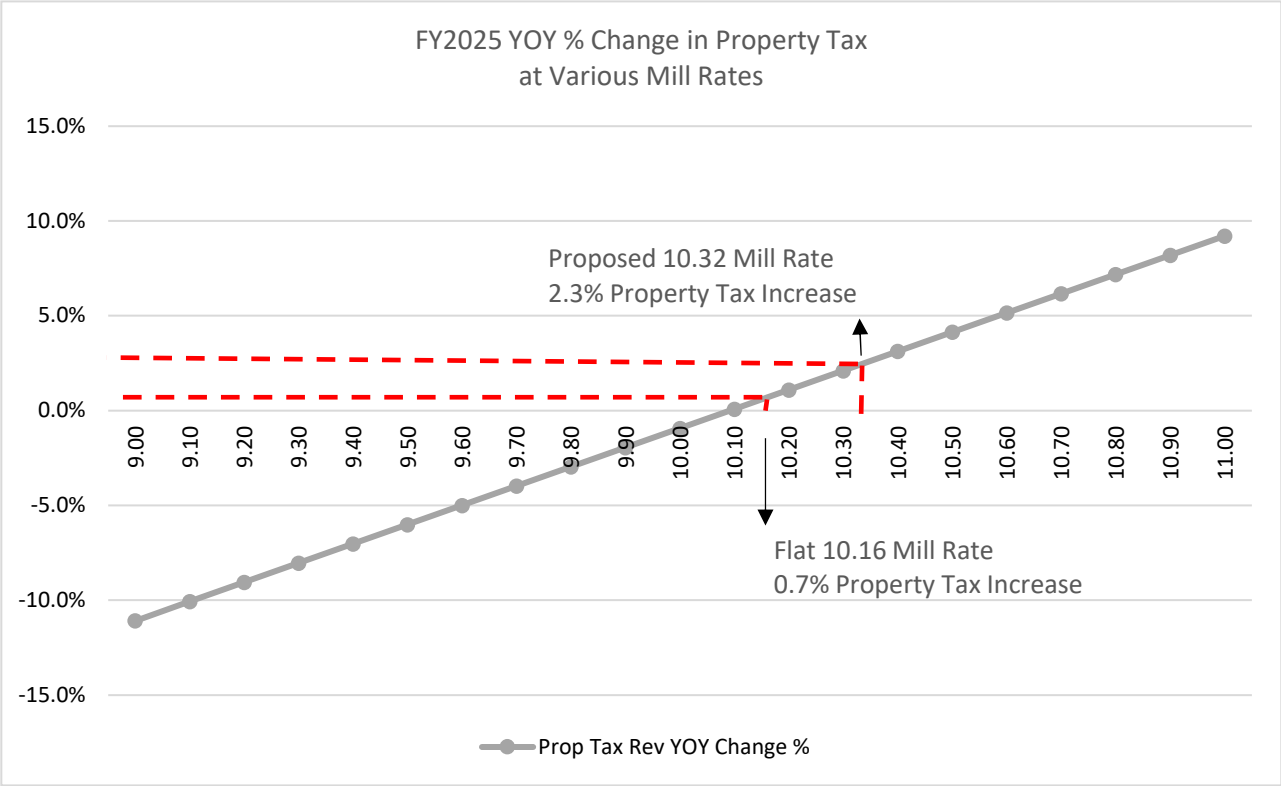
Tobacco Tax	Q1	Q2	Q3	Q4	Total
	July - Sept	Oct - Dec	Jan - March	April - June	
FY2016 Actuals	\$ 0.90	\$ 0.40	\$ 0.40	\$ 0.70	\$ 2.40
FY2017 Actuals	\$ 0.80	\$ 0.80	\$ 0.70	\$ 0.60	\$ 2.90
FY2018 Actuals	\$ 0.80	\$ 0.90	\$ 0.70	\$ 0.70	\$ 3.10
FY2019 Actuals	\$ 0.70	\$ 0.80	\$ 0.80	\$ 0.60	\$ 2.90
FY2020 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 Actuals	\$ 0.78	\$ 0.80	\$ 0.58	\$ 0.70	\$ 2.86
FY2024 Budget	\$ 0.73	\$ 0.85	\$ 0.67	\$ 0.64	\$ 2.89
FY2024 Actuals/Proj	\$ 0.78	\$ 0.70	\$ 0.66	\$ 0.72	\$ 2.86
Over/(Under) Budget	\$ 0.05	\$ (0.15)	\$ (0.01)	\$ 0.08	\$ (0.03)
FY2025 Forecast	\$ 0.78	\$ 0.70	\$ 0.66	\$ 0.72	\$ 2.86
FY2026 Forecast	\$ 0.78	\$ 0.70	\$ 0.66	\$ 0.72	\$ 2.86



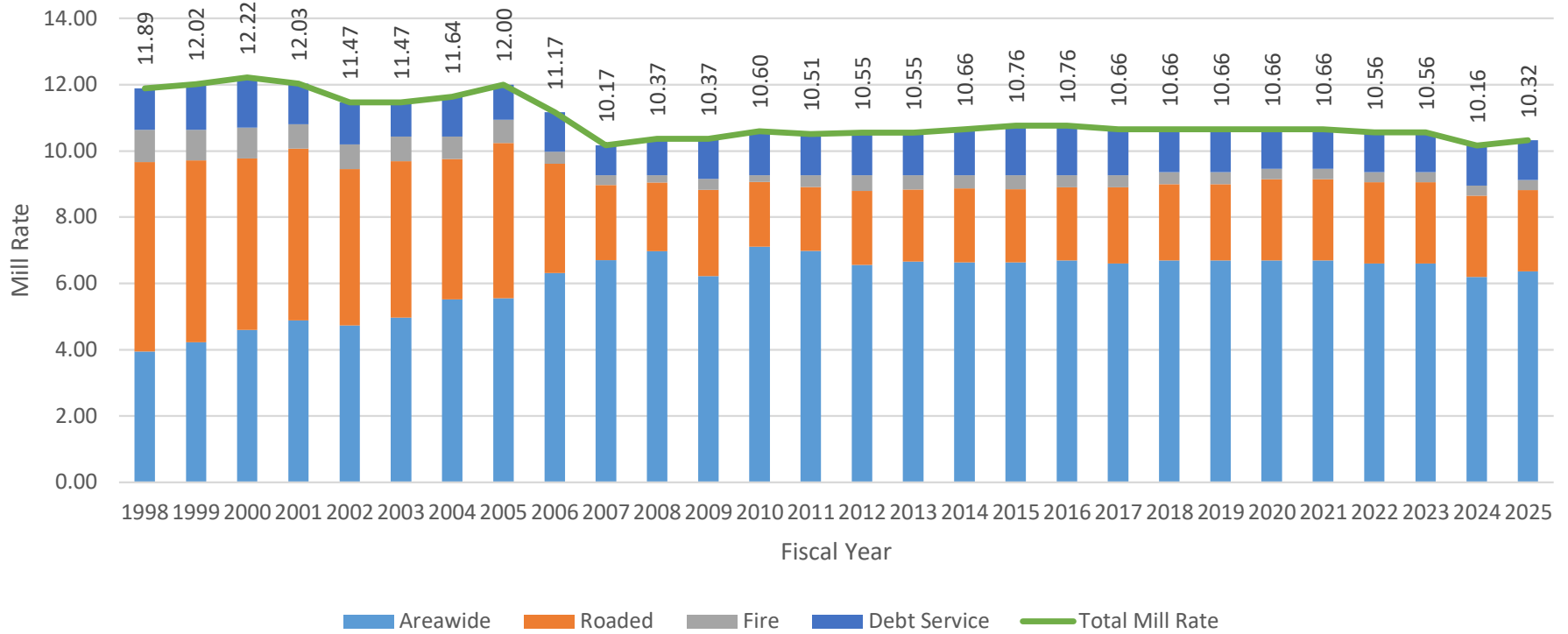
FY2025 Mill Rate Sensivity Calculation

		FY2024	FY2025	Mill	Prop Tax	Prop Tax Rev	Prop Tax	General Fund
		Valuation	Valuation	Rate	Revenue	YOY Change \$	Rev YOY	Surplus/(Deficit)
							Change %	After Lapse
Taxable Assessed Valuation	Non-Roaded	\$ 559,533,208	\$ 552,043,876	9.00	\$ 57,395,612	\$ (7,150,733)	-11.1%	\$ (8,570,228)
	Roaded	\$ 5,911,746,104	\$ 5,959,767,803	9.10	\$ 58,050,394	\$ (6,495,951)	-10.1%	\$ (7,915,446)
	Roaded w/o Fire	\$ 34,767,372	\$ 36,012,383	9.20	\$ 58,705,176	\$ (5,841,168)	-9.0%	\$ (7,260,663)
	Total	\$ 6,506,046,684	\$ 6,547,824,062	9.30	\$ 59,359,959	\$ (5,186,386)	-8.0%	\$ (6,605,881)
Taxable Assessed Valuation Increase over Prior Year			0.6%	9.40	\$ 60,014,741	\$ (4,531,604)	-7.0%	\$ (5,951,099)
				9.50	\$ 60,669,524	\$ (3,876,821)	-6.0%	\$ (5,296,316)
				9.60	\$ 61,324,306	\$ (3,222,039)	-5.0%	\$ (4,641,534)
				9.70	\$ 61,979,088	\$ (2,567,256)	-4.0%	\$ (3,986,751)
				9.80	\$ 62,633,871	\$ (1,912,474)	-3.0%	\$ (3,331,969)
Mill Rates	Areawide	6.20	6.36	9.90	\$ 63,288,653	\$ (1,257,691)	-1.9%	\$ (2,677,186)
	Roaded	2.45	2.45	10.00	\$ 63,943,436	\$ (602,909)	-0.9%	\$ (2,022,404)
	Fire	0.31	0.31	10.10	\$ 64,598,218	\$ 51,873	0.1%	\$ (1,417,755)
	Debt	1.20	1.20	10.20	\$ 65,253,000	\$ 706,656	1.1%	\$ (762,972)
	Total	10.16	10.32	10.30	\$ 65,907,783	\$ 1,361,438	2.1%	\$ (108,190)
				10.32	\$ 66,038,739	\$ 1,492,395	2.3%	\$ 22,767
Property Tax	Areawide	\$ 40,337,489	\$ 41,644,161	10.40	\$ 66,562,565	\$ 2,016,221	3.1%	\$ 546,593
	Roaded	\$ 14,568,958	\$ 14,689,661	10.50	\$ 67,217,348	\$ 2,671,003	4.1%	\$ 1,201,375
	Fire	\$ 1,832,641	\$ 1,847,528	10.60	\$ 67,872,130	\$ 3,325,785	5.2%	\$ 1,856,157
	Debt	\$ 7,807,256	\$ 7,857,389	10.70	\$ 68,526,913	\$ 3,980,568	6.2%	\$ 2,510,940
	Total	\$ 64,546,345	\$ 66,038,739	10.80	\$ 69,181,695	\$ 4,635,350	7.2%	\$ 3,165,722
				10.90	\$ 69,836,477	\$ 5,290,133	8.2%	\$ 3,820,505
Property Tax Revenue Increase over Prior Year (\$\$\$):		\$ 1,492,395		11.00	\$ 70,491,260	\$ 5,944,915	9.2%	\$ 4,475,287
Property Tax Revenue Increase over Prior Year (%):			2.3%					

FY2025 Mill Rate Sensitivity Calculation



CBJ Mill Rate FY1998 - FY2025



NOTES

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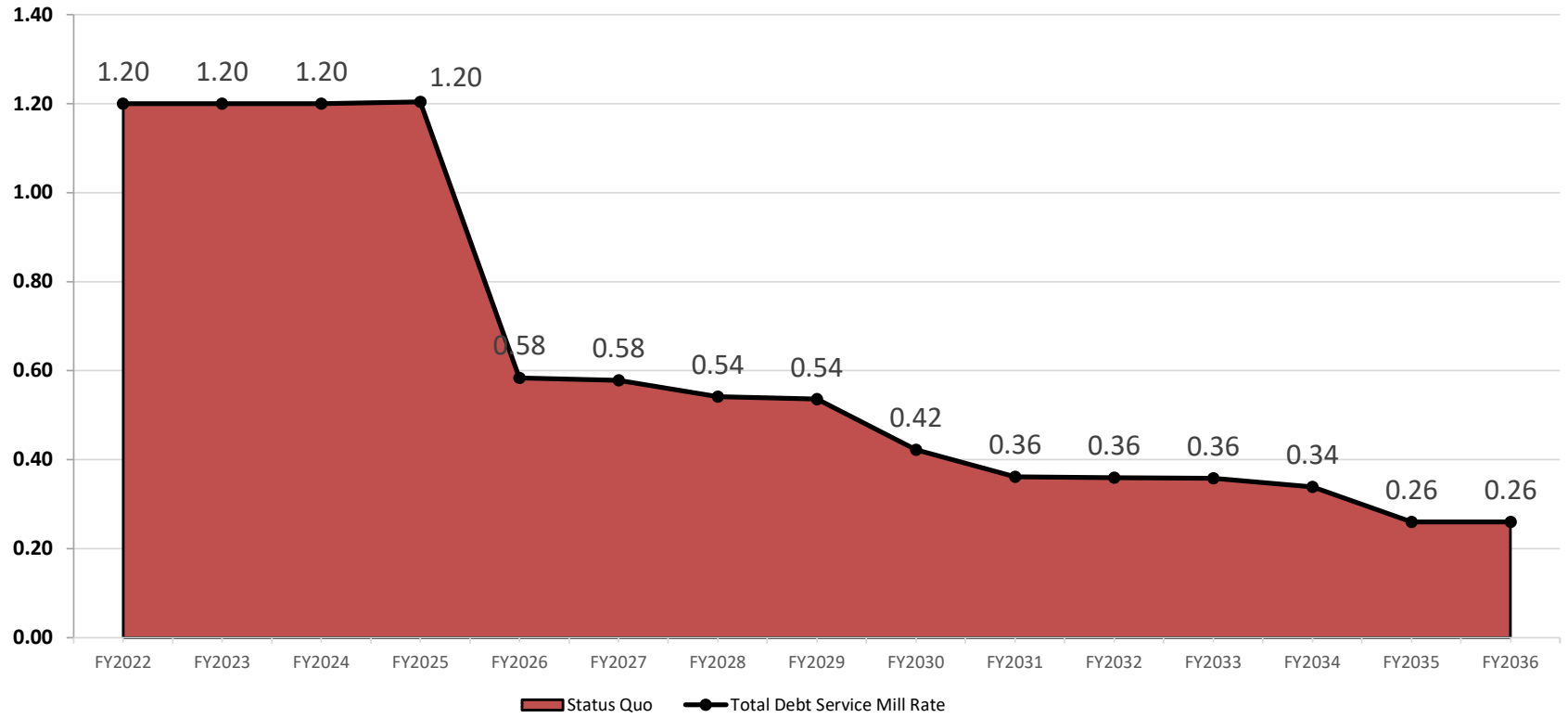
CBJ Debt Service Model

Updated 3/20/2024

	<i>Actual</i>		<i>Projected</i>	<i>Forecast</i>					
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	
Debt Service Fund Balance	\$ 302,300	\$ (2,731,800)	\$ (478,523)	\$ (235,423)	\$ -	\$ -	\$ -	\$ -	
Required Debt Service	\$ 13,079,521	\$ 8,811,091	\$ 9,495,650	\$ 8,384,658	\$ 4,342,736	\$ 4,374,220	\$ 4,250,628	\$ 4,280,117	
Reimbursements/Subsidies									
SOA SBDR %	42%	100%	100%	100%	N/A	N/A	N/A	N/A	
SOA SBDR \$	(2,350,496)	(2,798,717)	(1,075,000)	(440,000)	-	-	-	-	
Bond Proceeds	-	-	-	-	-	-	-	-	
Federal Subsidy	-	-	-	-	-	-	-	-	
Interest (Income)/Loss	526,400	(335,700)	(30,000)	-	-	-	-	-	
Airport Reimbursement \$	(662,625)	(660,250)	(657,100)	-	-	-	-	-	
Hotel Bed Tax Subsidy	(277,700)	(464,400)	(229,250)	(297,644)	(463,554)	(474,754)	(542,404)	(554,432)	
Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	
Net Required Debt Service	\$ 10,315,100	\$ 4,552,024	\$ 7,504,300	\$ 7,647,013	\$ 3,879,183	\$ 3,899,465	\$ 3,708,224	\$ 3,725,685	
Debt Service Paid by Mill Rate	\$ 6,456,200	\$ 6,805,300	\$ 7,747,400	\$ 7,647,013	\$ 3,879,183	\$ 3,899,465	\$ 3,708,224	\$ 3,725,685	
Debt Service Fund Net Gain/(Loss)	\$ (302,300)	\$ 2,731,800	\$ 478,523	\$ 235,423	\$ -	\$ -	\$ -	\$ -	
Required General Fund Subsidy	\$ 3,556,600	\$ 478,523	\$ 235,423	\$ -	\$ -	\$ -	\$ -	\$ -	
Voluntary General Fund Subsidy	\$ 824,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service Mill Rate	1.20	1.20	1.20	1.20	0.58	0.58	0.54	0.54	

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

MILL RATE



FY24 vs. FY25 Full Cost Allocation

5394-0000

	FY24 Charges	FY25 Charges	Increase/ (Decrease) \$
School District	208,909	244,119	35,210
City Attorney	61,338	89,438	28,100
City Manager	65,166	73,820	8,654
Clerk	7,860	5,790	(2,070)
Controller	30,721	32,737	2,016
Finance Administration	-	3,848	3,848
Mayor and Assembly	9,568	17,362	7,794
Purchasing	46	73	27
Treasury	34,210	21,051	(13,159)
Airport	374,466	395,249	20,783
City Attorney	28,648	29,828	1,181
City Manager	4,433	41,769	37,336
Clerk	6,427	7,115	688
Controller	100,228	98,944	(1,285)
Emergency Services	47,974	12,367	(35,607)
Human Resources	35,307	35,544	236
Library	5,092	4,654	(438)
MIS	89,541	98,415	8,874
Purchasing	44,638	42,877	(1,761)
Treasury	12,177	23,736	11,559
Bartlett Regional Hospital	379,277	447,402	68,125
City Attorney	106,811	142,397	35,586
City Manager	72,080	89,727	17,647
Clerk	9,806	24,970	15,164
Controller	46,541	52,226	5,685
Finance Administration	-	3,848	3,848
Mayor and Assembly	11,743	24,760	13,017
MIS	22,379	21,081	(1,297)
Purchasing	1,642	282	(1,360)
Treasury	108,275	88,112	(20,164)
Docks	220,511	253,758	33,247
City Attorney	14,812	16,920	2,108
City Manager	8,448	11,605	3,157
Clerk	6,874	10,897	4,023
Controller	49,903	51,590	1,687
Emergency Services	1,437	1,916	479
Finance Administration	-	3,848	3,848
Human Resources	14,854	18,163	3,309
Library	2,180	2,167	(13)
Mayor and Assembly	4,733	9,623	4,890
MIS	77,356	87,369	10,013
Purchasing	1,848	3,060	1,211
Treasury	38,065	36,601	(1,464)

FY24 vs. FY25 Full Cost Allocation

5394-0000

	FY24 Charges	FY25 Charges	Increase/ (Decrease) \$
Harbors	220,511	253,758	33,247
City Attorney	14,812	16,920	2,108
City Manager	8,448	11,605	3,157
Clerk	6,874	10,897	4,023
Controller	49,903	51,590	1,687
Emergency Services	1,437	1,916	479
Finance Administration	-	3,848	3,848
Human Resources	14,854	18,163	3,309
Library	2,180	2,167	(13)
Mayor and Assembly	4,733	9,623	4,890
MIS	77,356	87,369	10,013
Purchasing	1,848	3,060	1,211
Treasury	38,065	36,601	(1,464)
Water	455,994	611,197	155,203
City Attorney	4,437	5,961	1,524
City Manager	32,053	33,489	1,436
Clerk	4,897	8,004	3,107
Controller	59,512	64,875	5,363
Finance Administration	-	3,848	3,848
Human Resources	25,967	29,770	3,803
Library	672	84	(588)
Mayor and Assembly	961	478	(483)
MIS	96,630	105,476	8,846
Purchasing	7,150	7,968	818
Treasury	223,716	351,244	127,528
Wastewater	700,539	815,643	115,104
City Attorney	4,437	5,961	1,524
City Manager	92,472	104,357	11,885
Clerk	4,767	6,148	1,382
Controller	91,832	101,356	9,524
Finance Administration	-	3,848	3,848
Human Resources	57,370	67,819	10,449
Library	672	-	(672)
Mayor and Assembly	3,262	4,817	1,556
MIS	151,003	166,734	15,731
Purchasing	25,663	34,260	8,598
Treasury	269,062	320,342	51,280

FY24 vs. FY25 Full Cost Allocation

5394-0000

	FY24 Charges	FY25 Charges	Increase/ (Decrease) \$
Water Extension	4,689	8,232	3,543
City Manager	724	829	106
Controller	2,771	2,343	(428)
Finance Administration	-	3,848	3,848
Human Resources	179	356	177
Purchasing	300	431	131
Treasury	716	425	(291)
Wastewater Extension	4,515	8,751	4,236
City Manager	814	1,057	243
Controller	2,285	2,245	(41)
Finance Administration	-	3,848	3,848
Human Resources	656	980	323
Purchasing	340	340	-
Treasury	420	282	(137)
Eaglecrest	361,471	444,575	83,104
City Attorney	18,021	26,965	8,944
City Manager	4,391	9,061	4,670
Clerk	13,418	19,872	6,454
Controller	75,542	75,974	433
Finance Administration	-	3,848	3,848
Human Resources	36,574	42,724	6,150
Library	5,608	5,586	(21)
Mayor and Assembly	6,998	17,839	10,841
MIS	151,247	189,752	38,506
Purchasing	8,791	9,459	668
Treasury	40,881	43,495	2,614
Lands	122,645	145,742	23,097
City Attorney	26,011	26,696	685
City Manager	8,507	13,881	5,374
Clerk	17,072	21,498	4,426
Controller	16,756	16,826	70
Finance Administration	-	3,848	3,848
Human Resources	3,680	4,502	822
Library	-	926	926
Mayor and Assembly	1,650	12,611	10,961
MIS	20,739	22,011	1,272
Purchasing	5,669	6,040	371
Treasury	22,561	16,903	(5,658)

FY24 vs. FY25 Full Cost Allocation

5394-0000

	FY24 Charges	FY25 Charges	Increase/ (Decrease) \$
Downtown Parking	19,968	35,852	15,884
City Manager	5,609	6,491	881
Controller	6,781	6,953	172
Finance Administration	-	3,848	3,848
Human Resources	324	370	46
Mayor and Assembly	1,058	1,952	893
MIS	38	38	-
Purchasing	1,251	1,072	(179)
Treasury	4,906	15,130	10,223
Building Maintenance	192,314	224,809	32,495
City Manager	25,765	28,808	3,043
Clerk	6,098	5,034	(1,064)
Controller	42,522	47,330	4,808
Finance Administration	-	3,848	3,848
Human Resources	10,766	12,850	2,084
Mayor and Assembly	252	510	258
MIS	86,120	102,208	16,088
Purchasing	18,478	22,320	3,842
Treasury	2,313	1,902	(410)
Fleet	201,882	220,994	19,112
City Attorney	4,437	5,961	1,524
City Manager	20,767	23,252	2,485
Clerk	4,005	5,482	1,477
Controller	67,348	78,861	11,513
Finance Administration	-	3,848	3,848
Human Resources	6,199	7,604	1,405
Mayor and Assembly	361	361	-
Purchasing	57,561	67,697	10,136
Treasury	41,203	27,927	(13,276)
Risk	193,328	241,399	48,071
City Attorney	30,491	60,450	29,959
City Manager	13,195	15,715	2,520
Clerk	3,991	5,482	1,491
Controller	62,330	68,288	5,958
Finance Administration	-	3,848	3,848
Human Resources	5,390	6,592	1,203
Mayor and Assembly	359	1,252	893
MIS	37,378	45,348	7,970
Purchasing	22,977	19,240	(3,737)
Treasury	17,217	15,185	(2,033)

FY24 vs. FY25 Full Cost Allocation

5394-0000

	FY24 Charges	FY25 Charges	Increase/ (Decrease) \$
Arboretum	12,738	11,689	(1,049)
Controller	23	8	(15)
Finance Administration	-	3,848	3,848
Treasury	12,715	7,833	(4,882)
Sales Tax	1,286,406	1,412,881	126,475
City Manager	13,417	16,097	2,680
Controller	15,268	17,891	2,623
Finance Administration	-	11,543	11,543
Mayor and Assembly	14,683	10,703	(3,980)
Treasury	1,243,038	1,356,647	113,609
Hotel Tax	58,811	94,481	35,671
City Manager	942	1,130	188
Controller	9,588	11,669	2,081
Finance Administration	-	11,543	11,543
Mayor and Assembly	2,098	1,529	(569)
Treasury	46,183	68,610	22,427
Tobacco Tax	71,366	79,931	8,565
City Manager	559	582	22
Controller	12,006	9,933	(2,072)
Finance Administration	-	11,543	11,543
Treasury	58,801	57,873	(928)
Affordable Housing	25,753	40,740	14,987
City Manager	3,265	6,576	3,311
Clerk	4,923	4,923	-
Controller	6,536	5,049	(1,486)
Finance Administration	-	3,848	3,848
Library	-	873	873
Mayor and Assembly	2,331	10,486	8,155
Purchasing	-	813	813
Treasury	8,698	8,173	(526)
Total	5,116,090	5,991,202	875,112

FY24 vs. FY25 Full Cost Allocation

7001-0000

	FY24		
	Revenues	FY25 Revenues	Increase/
	(Abatements)	(Abatements)	(Decrease) \$
City Attorney	314,255	427,499	113,243
School District	61,338	89,438	28,100
Airport	28,648	29,828	1,181
Bartlett Regional Hospital	106,811	142,397	35,586
Docks	14,812	16,920	2,108
Harbors	14,812	16,920	2,108
Water	4,437	5,961	1,524
Wastewater	4,437	5,961	1,524
Eaglecrest	18,021	26,965	8,944
Lands	26,011	26,696	685
Fleet	4,437	5,961	1,524
Risk	30,491	60,450	29,959
City Manager	381,055	489,850	108,795
School District	65,166	73,820	8,654
Airport	4,433	41,769	37,336
Bartlett Regional Hospital	72,080	89,727	17,647
Docks	8,448	11,605	3,157
Harbors	8,448	11,605	3,157
Water	32,053	33,489	1,436
Wastewater	92,472	104,357	11,885
Water Extension	724	829	106
Wastewater Extension	814	1,057	243
Eaglecrest	4,391	9,061	4,670
Lands	8,507	13,881	5,374
Downtown Parking	5,609	6,491	881
Building Maintenance	25,765	28,808	3,043
Fleet	20,767	23,252	2,485
Risk	13,195	15,715	2,520
Sales Tax	13,417	16,097	2,680
Hotel Tax	942	1,130	188
Tobacco Tax	559	582	22
Affordable Housing	3,265	6,576	3,311

FY24 vs. FY25 Full Cost Allocation

7001-0000

	FY24		
	Revenues	FY25 Revenues	Increase/
	(Abatements)	(Abatements)	(Decrease) \$
Clerk	97,012	136,114	39,103
School District	7,860	5,790	(2,070)
Airport	6,427	7,115	688
Bartlett Regional Hospital	9,806	24,970	15,164
Docks	6,874	10,897	4,023
Harbors	6,874	10,897	4,023
Water	4,897	8,004	3,107
Wastewater	4,767	6,148	1,382
Eaglecrest	13,418	19,872	6,454
Lands	17,072	21,498	4,426
Building Maintenance	6,098	5,034	(1,064)
Fleet	4,005	5,482	1,477
Risk	3,991	5,482	1,491
Affordable Housing	4,923	4,923	-
Controller	748,396	796,688	48,292
School District	30,721	32,737	2,016
Airport	100,228	98,944	(1,285)
Bartlett Regional Hospital	46,541	52,226	5,685
Docks	49,903	51,590	1,687
Harbors	49,903	51,590	1,687
Water	59,512	64,875	5,363
Wastewater	91,832	101,356	9,524
Water Extension	2,771	2,343	(428)
Wastewater Extension	2,285	2,245	(41)
Eaglecrest	75,542	75,974	433
Lands	16,756	16,826	70
Downtown Parking	6,781	6,953	172
Building Maintenance	42,522	47,330	4,808
Fleet	67,348	78,861	11,513
Risk	62,330	68,288	5,958
Arboretum	23	8	(15)
Sales Tax	15,268	17,891	2,623
Hotel Tax	9,588	11,669	2,081
Tobacco Tax	12,006	9,933	(2,072)
Affordable Housing	6,536	5,049	(1,486)
Emergency Services	50,848	16,199	(34,649)
Airport	47,974	12,367	(35,607)
Docks	1,437	1,916	479
Harbors	1,437	1,916	479

FY24 vs. FY25 Full Cost Allocation

7001-0000

	FY24		
	Revenues	FY25 Revenues	Increase/
	(Abatements)	(Abatements)	(Decrease) \$
Finance Administration	-	96,192	96,192
School District	-	3,848	3,848
Bartlett Regional Hospital	-	3,848	3,848
Docks	-	3,848	3,848
Harbors	-	3,848	3,848
Water	-	3,848	3,848
Wastewater	-	3,848	3,848
Water Extension	-	3,848	3,848
Wastewater Extension	-	3,848	3,848
Eaglecrest	-	3,848	3,848
Lands	-	3,848	3,848
Downtown Parking	-	3,848	3,848
Building Maintenance	-	3,848	3,848
Fleet	-	3,848	3,848
Risk	-	3,848	3,848
Arboretum	-	3,848	3,848
Sales Tax	-	11,543	11,543
Hotel Tax	-	11,543	11,543
Tobacco Tax	-	11,543	11,543
Affordable Housing	-	3,848	3,848
Human Resources	212,122	245,437	33,316
Airport	35,307	35,544	236
Docks	14,854	18,163	3,309
Harbors	14,854	18,163	3,309
Water	25,967	29,770	3,803
Wastewater	57,370	67,819	10,449
Water Extension	179	356	177
Wastewater Extension	656	980	323
Eaglecrest	36,574	42,724	6,150
Lands	3,680	4,502	822
Downtown Parking	324	370	46
Building Maintenance	10,766	12,850	2,084
Fleet	6,199	7,604	1,405
Risk	5,390	6,592	1,203

FY24 vs. FY25 Full Cost Allocation

7001-0000

	FY24		
	Revenues (Abatements)	FY25 Revenues (Abatements)	Increase/ (Decrease) \$
Library	16,403	16,457	53
Airport	5,092	4,654	(438)
Docks	2,180	2,167	(13)
Harbors	2,180	2,167	(13)
Water	672	84	(588)
Wastewater	672	-	(672)
Eaglecrest	5,608	5,586	(21)
Lands	-	926	926
Affordable Housing	-	873	873
Mayor and Assembly	64,790	123,905	59,115
School District	9,568	17,362	7,794
Bartlett Regional Hospital	11,743	24,760	13,017
Docks	4,733	9,623	4,890
Harbors	4,733	9,623	4,890
Water	961	478	(483)
Wastewater	3,262	4,817	1,556
Eaglecrest	6,998	17,839	10,841
Lands	1,650	12,611	10,961
Downtown Parking	1,058	1,952	893
Building Maintenance	252	510	258
Fleet	361	361	-
Risk	359	1,252	893
Sales Tax	14,683	10,703	(3,980)
Hotel Tax	2,098	1,529	(569)
Affordable Housing	2,331	10,486	8,155
MIS	809,787	925,800	116,014
Airport	89,541	98,415	8,874
Bartlett Regional Hospital	22,379	21,081	(1,297)
Docks	77,356	87,369	10,013
Harbors	77,356	87,369	10,013
Water	96,630	105,476	8,846
Wastewater	151,003	166,734	15,731
Eaglecrest	151,247	189,752	38,506
Lands	20,739	22,011	1,272
Downtown Parking	38	38	-
Building Maintenance	86,120	102,208	16,088
Risk	37,378	45,348	7,970

FY24 vs. FY25 Full Cost Allocation

7001-0000

	FY24		
	Revenues	FY25 Revenues	Increase/
	(Abatements)	(Abatements)	(Decrease) \$
Purchasing	198,201	218,991	20,790
School District	46	73	27
Airport	44,638	42,877	(1,761)
Bartlett Regional Hospital	1,642	282	(1,360)
Docks	1,848	3,060	1,211
Harbors	1,848	3,060	1,211
Water	7,150	7,968	818
Wastewater	25,663	34,260	8,598
Water Extension	300	431	131
Wastewater Extension	340	340	-
Eaglecrest	8,791	9,459	668
Lands	5,669	6,040	371
Downtown Parking	1,251	1,072	(179)
Building Maintenance	18,478	22,320	3,842
Fleet	57,561	67,697	10,136
Risk	22,977	19,240	(3,737)
Affordable Housing	-	813	813
Treasury	2,223,221	2,498,069	274,848
School District	34,210	21,051	(13,159)
Airport	12,177	23,736	11,559
Bartlett Regional Hospital	108,275	88,112	(20,164)
Docks	38,065	36,601	(1,464)
Harbors	38,065	36,601	(1,464)
Water	223,716	351,244	127,528
Wastewater	269,062	320,342	51,280
Water Extension	716	425	(291)
Wastewater Extension	420	282	(137)
Eaglecrest	40,881	43,495	2,614
Lands	22,561	16,903	(5,658)
Downtown Parking	4,906	15,130	10,223
Building Maintenance	2,313	1,902	(410)
Fleet	41,203	27,927	(13,276)
Risk	17,217	15,185	(2,033)
Arboretum	12,715	7,833	(4,882)
Sales Tax	1,243,038	1,356,647	113,609
Hotel Tax	46,183	68,610	22,427
Tobacco Tax	58,801	57,873	(928)
Affordable Housing	8,698	8,173	(526)
Total	5,116,090	5,991,202	875,112

Ordinance of the City and Borough of Juneau

Serial No. 2024-01

**An Ordinance Appropriating Funds from the Treasury
for FY25 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, 2024, and ending June 30, 2025. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	\$	21,420,900
Federal Support		4,426,100
Taxes		146,159,800
Charges for Services		188,455,900
Licenses, Permits, Fees		12,682,300
Fines and Forfeitures		393,700
Rentals and Leases		6,193,000
Investment & Interest Income		8,095,600
Sales		852,300
Other Revenue		3,261,200
Total Revenue		391,940,800
General Governmental Fund Balance Decrease		7,244,100
All Other Funds Fund Balance Decrease		12,695,500
Support From Other Funds		109,624,500
Total Estimated Funding Sources	\$	521,504,900

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

General Governmental Funds:

Mayor and Assembly	\$ 11,292,100
Administration:	
City Manager	3,599,500
City Clerk	942,900
Information Technology	4,680,800
Fire/Emergency Medical Services	15,199,300
Community Development	4,406,800
Finance	7,429,200
Human Resources	993,700
Law	2,677,500
Libraries	4,199,800
Parks and Recreation:	
Parks and Landscape	3,495,300
Administration and Recreation	5,510,200
Aquatics	2,975,100
Centennial Hall (Visitor Services)	695,000
Police	21,886,200
Public Works & Engineering:	
General Engineering	402,000
RecycleWorks	2,421,500
Streets	6,990,400
Transit	9,138,100
Support to Other Funds:	
School District	38,122,400
All Other Funds	1,166,000
Interdepartmental Charges	(6,338,900)
Capital Projects Indirect Cost Allocation	(600,000)
Total	<u>141,284,900</u>

Special Revenue Funds:

Sales Tax	1,542,900
Hotel Tax	94,500
Tobacco Excise Tax	79,900
Pandemic Response	-
Affordable Housing	286,700
Downtown Parking	764,700
Eaglecrest	4,198,000
Lands	1,367,600
Marine Passenger Fee	20,100
Port Development	20,100
Support to Other Funds	102,443,200
Total	<u>110,817,700</u>

Debt Service Funds	10,411,200
Special Assessment Funds:	
Special Assessment	139,200
Support To Other Funds	6,100
Total	145,300
Jensen-Olson Arboretum	109,200
Enterprise:	
Juneau International Airport	13,060,400
Bartlett Regional Hospital	150,101,300
Harbors	5,375,200
Docks	2,845,900
Water	4,687,100
Wastewater	15,527,700
Support to Other Funds	5,900,000
Interdepartmental Charges	(40,200)
Total	197,457,400
Internal Service Funds:	
Facilities Maintenance	4,637,600
Fleet and Equipment Reserve	16,738,800
Public Works Fleet Maintenance	2,685,500
Risk Management	35,289,600
Interdepartmental Charges	(49,083,300)
Total	10,268,200
Capital Projects:	
Capital Projects	47,725,000
CIP Engineering	3,286,000
Total	51,011,000
Total Appropriation	\$ 521,504,900

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

Adopted this __ day of _____, 2024.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2024-02

**An Ordinance Appropriating Funds from the Treasury
for FY25 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, 2024, and ending June 30, 2025. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	37,390,200
Federal Support	6,978,100
User Fees, Permits, and Donations	2,907,100
Student Activities Fundraising	1,650,000
Total Revenue	<u>48,925,400</u>

TRANSFERS IN:

General Governmental Fund School District Support:	
Operations	34,432,000
Special Revenue	3,690,400
Total Transfers In	<u>38,122,400</u>

Less: Fund Balance Increase 1,650,400

Total Estimated Funding Sources \$ 85,397,400

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

APPROPRIATION:

General Operations	67,827,400
Special Revenue	17,570,000

Total Appropriations \$ 85,397,400

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

Adopted this __ day of _____, 2024.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk

Presented by: The Manager
Introduced: April 1, 2024
Drafted by: Finance

Ordinance of the City and Borough of Juneau

Serial No. 2024-03

**An Ordinance Establishing the Rate of Levy for Property Taxes
for Calendar Year 2024 Based Upon the Proposed Budget for Fiscal Year 2025.**

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 2025 beginning July 1, 2024.

<u>Operation Mill Rate by Service Area</u>	<u>Millage</u>
Roaded Service Area	2.45
Fire Service Area	0.31
Areawide	6.36
Operating Total	9.12
<u>Debt Service</u>	<u>1.20</u>
Total	10.32

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

Adopted this _____ day of _____, 2024.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 3052

A Resolution Adopting the City and Borough Capital Improvement Program for Fiscal Years 2025 through 2030, and Establishing the Capital Improvement Project Priorities for Fiscal Year 2025.

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 2025 through Fiscal Year 2030, and has determined the capital improvement project priorities for Fiscal Year 2025.

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 2025-2030," dated **June 1, 2024**, 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 2025 - 2030," are pending capital improvement projects to be undertaken in FY25:

FISCAL YEAR 2025		
GENERAL SALES TAX IMPROVEMENTS		
DEPARTMENT	PROJECT	FY25 BUDGET
Eaglecrest	Deferred Maintenance /Mountain Operations Improvements	\$ 350,000
Manager's Office	Public Safety Communication Infrastructure	450,000
Manager's Office	Zero Waste	125,000
Manager's Office	Outburst Flooding Improvements and Agency Coordination	150,000
Manager's Office	Juneau Renewable Energy Strategy	25,000
Manager's Office	Public Safety Communication Infrastructure	6,000,000
Manager's Office	Title 49 Re-Write	3,000,000
P& R - Facilities		
Maintenance	Deferred Building Maintenance	1,000,000
Parks & Recreation	Park & Playground Deferred Maintenance and Repairs	275,000
Parks & Recreation	Trail Improvements	50,000
Parks & Recreation	Sports Field Resurfacing & Repairs	425,000
Parks & Recreation	Off-Road Vehicle (ORV) Park Development [35 Mile]	150,000
General Sales Tax Improvements Total		\$ 12,000,000

**FISCAL YEAR 2025
AREAWIDE STREET SALES TAX PRIORITIES**

DEPARTMENT	PROJECT	FY25 BUDGET
Street Maintenance	Vintage Boulevard and Clinton Drive Reconstruction	\$ 2,400,000
	<i>Vintage Boulevard and Clinton Drive Reconstruction Water</i>	
<i>Water Utility</i>	<i>Infrastructure</i>	549,000
	<i>Vintage Boulevard and Clinton Drive Reconstruction Sewer</i>	
<i>Wastewater Utility</i>	<i>Infrastructure</i>	194,000
Street Maintenance	Pavement Management	1,449,000
Street Maintenance	Sidewalk & Stairway Repairs	200,000
Street Maintenance	Areawide Drainage Improvements	150,000
Street Maintenance	F St, W 8th St drainage and roadway improvements	2,000,000
Street Maintenance	Poplar Ave improvements (Mendenhall Blvd to Dogwood)	1,200,000
	<i>Poplar Ave improvements (Mendenhall Blvd to Dogwood)</i>	
<i>Water Utility</i>	<i>Water Infrastructure</i>	346,000
	<i>Poplar Ave improvements (Mendenhall Blvd to Dogwood)</i>	
<i>Wastewater Utility</i>	<i>Sewer Infrastructure</i>	292,000
Street Maintenance	Eyelet Court Improvements	900,000
<i>Water Utility</i>	<i>Eyelet Court Improvements Water Infrastructure</i>	280,000
<i>Wastewater Utility</i>	<i>Eyelet Court Improvements Sewer Infrastructure</i>	184,000
Street Maintenance	Gold Creek Flume Rehabilitation	600,000
Capital Transit	FTA Grant Match - Bus Barn Electric Bus Charging	756,000
Manager's Office	Infrastructure, Security, Safety, Repairs and Upgrades	250,000
Manager's Office	Juneau Douglas North Crossing (JDNC)	\$50,000
Manager's Office	Zero Waste	
Areawide Street Sales Tax Priorities Total		\$ 11,800,000

**FISCAL YEAR 2025
TEMPORARY 1% SALES TAX PRIORITIES
Voter Approved Sales Tax 10/01/23 - 09/30/28**

DEPARTMENT	PROJECT	FY25 BUDGET
P & R - Facilities		
Maintenance	Deferred Building Maintenance	\$ 2,500,000
Managers	Affordable Housing Fund	500,000 *
Managers	Childcare Funding	500,000 *
Parks and Recreation	Jackie Renninger Park Renovation	1,000,000
School District	JSD Buildings Facility Maintenance	1,000,000
Managers	Telephone Hill Redevelopment	1,000,000
Street Maintenance	7 Mile Heavy Equipment Shed	2,000,000
Harbors	Aurora Harbor Reconstruction Grant Match	\$3,500,000
Temporary 1% Sales Tax Priorities Total		\$ 12,000,000

* Operating Budget Funding

**FISCAL YEAR 2025
GENERAL FUND PRIORITIES**

DEPARTMENT	PROJECT	FY25 BUDGET
Parks and Recreation	Park & Playground Deferred Maintenance and Repairs	\$ 136,000
General Fund Priorities Total		\$ 136,000

**FISCAL YEAR 2025
PORT DEVELOPMENT FEE PRIORITIES**

DEPARTMENT	PROJECT	FY25 BUDGET
Parks and Recreation	Marine Park Improvements	\$ 2,000,000
Manager's Office	Archipelago Museum	500,000
Port Development Fee Priorities Total		<u>\$ 2,500,000</u>

**FISCAL YEAR 2025
STATE MARINE PASSENGER FEE PRIORITIES**

DEPARTMENT	PROJECT	FY25 BUDGET
Docks	Shore Power	\$ 5,000,000
Parks and Recreation	Overstreet Park and Canoe Statue Lighting	550,000
Parks and Recreation	Downtown Bearproof Garbage Cans	100,000
Parks and Recreation	Warner's Wharf Beautification	200,000
Manager's Office	Triangle Project (Claw Back)	2,500,000 *
Manager's Office	Public Wi-Fi	1,000,000
State Marine Passenger Fee Priorities Total		<u>\$ 9,350,000</u>

* Operating Budget Funding

**FISCAL YEAR 2025
DOCKS AND HARBORS FUND**

DEPARTMENT	PROJECT	FY25 BUDGET
Harbors	Aurora Harbor Improvements	\$ 1,500,000
Harbors	Cost Share with ACOE for Statter Breakwater Feasibility Study	500,000
Docks and Harbors Fund Total		<u>\$ 2,000,000</u>

**FISCAL YEAR 2025
LANDS & RESOURCES FUND**

DEPARTMENT	PROJECT	FY25 BUDGET
Lands & Resources	Pits and Quarries Management, Infrastructure Maintenance and Expansion	\$ 400,000
Lands & Resources	Pederson Hill Development	350,000
Lands & Resources	Tee Harbor Access Study	75,000
Lands & Resources Fund Total		<u>\$ 825,000</u>

**FISCAL YEAR 2025
WASTEWATER ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY25 BUDGET
Wastewater Utility	Facilities Planning (Infiltration and Inflow, ABTP long term study, solids digester)	\$ 220,000
Wastewater Utility	JDTP Improvements	100,000
Wastewater Utility	8th and F Street Sewer Reconstruction	468,000
Wastewater Utility	Vintage and Clinton Sewer System Reconstruction	410,000
Wastewater Utility	JDTP SCADA and Instrumentation Upgrades	150,000
Wastewater Utility	Pavement Management Program-Utility Adjustments (frames &lids)	27,000
Wastewater Utility	MWWTP SBR Waste Pump Replacement	25,000
Wastewater Enterprise Fund Total		<u>\$ 1,400,000</u>

**FISCAL YEAR 2025
WATER ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY25 BUDGET
Water Utility	Fritz Cove / Mendenhall Peninsula Area water replacement	\$ 1,000,000
Water Utility	F St and W 8th St Water System Reconstruction	315,000
Water Utility	LCB SCADA & Security Upgrade	100,000
Water Utility	PRV Station Improvements & Upgrades	225,000
Water Utility	Clinton and Vintage Water System Reconstruction	255,000
Water Utility	Egan Drive Water Main Crossings Replacements	500,000
Water Utility	Potable Water Distribution System Instrumentation	105,000
Water Enterprise Fund Total		\$ 2,500,000
ORDINANCE 2024-01 CAPITAL PROJECTS FUNDING TOTAL		\$ 51,011,000
ORDINANCE 2024-01 OPERATING BUDGET FUNDING TOTAL		\$ 3,500,000

**FISCAL YEAR 2025
AIRPORT UNSCHEDULED FUNDING**

DEPARTMENT	PROJECT		
Airport	Design & RA 26 MALSR	\$	1,000,000
Airport	Construct Safety Area Grade; RW Shoulder/NAVAIDs		3,300,000
Airport Unscheduled Funding Total		\$	<u>4,300,000</u>

**FISCAL YEAR 2025
UNSCHEDULED FUNDING**

DEPARTMENT	PROJECT		
Capital Transit	FTA Grants - Bus Barn Electric Bus Charging Infrastructure, Security, Safety, Repairs and Upgrades		3,024,000
Harbors	ADOT Harbors Facility Grant - Aurora Harbor		5,000,000
Harbors	Taku Harbor Dingell-Johnson Sportfish Grant		1,000,000
Harbors	Procurement of Two LTC Dock Electrification Transformers		55,000,000
Manager's Office	Public Safety Communication Infrastructure		13,000,000
Manager's Office	NOAA Transformation Habitat Restoration and Coastal Resilience Grant - Mendenhall River Glacial Outburst		130,000
Parks and Recreation	Dimond Park Field House Elevator		1,000,000
Parks and Recreation	Fish Creek Park ADA Fishing Trail and Access Impvts		250,000
Parks and Recreation	OHV Recreational Trails Program Grant		300,000
Public Works	Upper Jordan Creek Sediment Control		5,000,000
Unscheduled Funding Total		\$	<u>83,704,000</u>

Section 2. Fiscal Year 2025 Budget. It is the intent of the Assembly that the capital improvement project budget allocations as set forth in the FY25 pending Capital Improvements List in Section 1(b), above, not already appropriated, shall become a part of the City and Borough's Fiscal Year 2025 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**, 2024.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk