

FY21-FY24 Budget Summary and Impact on Fund Balances

11/23/2022

	Revenues	Expenditures	Surplus (Deficit)	Unrestricted Fund Balance	
<b>FY2021</b>					
1	<b>Manager Proposed Budget</b>	\$ 152,721,100	\$ (160,022,100)	\$ (7,301,000)	\$ 18,252,900
2					
28	<b>Assembly Adopted Budget</b>	\$ 157,129,500	\$ (152,163,600)	\$ 4,965,900	\$ 30,519,800
29					
60	<b>Final Year-End (audited)</b>	\$ 158,916,400	\$ (157,005,900)	\$ 1,910,500	\$ 27,464,400
61					
62	<b>FY2022</b>				
102	<b>Manager Proposed Budget</b>	\$ 158,632,100	\$ (166,440,700)	\$ (7,808,600)	\$ 19,655,800
103					
104	Use of Liquor Tax for CCFR Sleep Off/MIH (instead of BRH)	\$ 175,000			
105	CCFR Sleep Off/MIH Increment		\$ (496,600)		
106	Increase to Childcare Grant		\$ (225,000)		
107	Increase to JEDC Grant		\$ (75,000)		
108	Operating Grant to Downtown Business Association		\$ (75,000)		
109	Operating Grant to Alaska HeatSmart		\$ (110,000)		
110	Credit Enhancements to Alaska HeatSmart		\$ (25,000)		
111	Challenge Grant Appropriation to Juneau Park Foundation		\$ (15,000)		
112	Update to Juneau Economic Plan		\$ (19,000)		
113	CY2021 Vote-by-Mail w/ Anchorage Vote Center		\$ (58,100)		
114	GF Subsidy for Travel Juneau Operating Grant		\$ (69,400)		
115	Change to Proposed Mill Rate	\$ (1,033,200)			
116	<b>Total Assembly Adopted Changes</b>	\$ (858,200)	\$ (1,168,100)	\$ (2,026,300)	
117					
118	Additional Use of Federal American Rescue Plan Act in FY22	\$ 1,738,375			
119	Change in Assumption for School Bond Debt Reimbursement	\$ -			
120	Change from Revised Property Valuation	\$ 2,727,025			
121	<b>Revenue Forecast Changes</b>	\$ 4,465,400	\$ -	\$ 4,465,400	
122					
123	<b>Assembly Adopted Budget</b>	\$ 162,239,300	\$ (167,608,800)	\$ (5,369,500)	\$ 22,094,900
124					
125	New City Hall		\$ (6,300,000)		
126	Statter Harbor Phase IIIC/Seawalk CIPs		\$ (5,500,000)		
127	Deferred Maintenance (CBJ Facilities, schools, parks, etc)		\$ (5,500,000)		
128	Transfer to Affordable Housing Fund		\$ (5,000,000)		
129	Inflationary Costs of Augustus Brown Pool Renovation		\$ (3,000,000)		
130	Purchase of Harris Harbor Boat Yard		\$ (2,000,000)		
131	Eaglecrest Gondola Purchase		\$ (2,000,000)		
132	Capital Civic Center		\$ (2,000,000)		
133	IT Infrastructure Upgrades		\$ (1,500,000)		
134	United Human Services Teal Street Center		\$ (1,300,000)		
135	EOC Expenditures		\$ (1,000,000)		
136	Lemon Creek Multi-Modal Path		\$ (1,000,000)		
137	Ballot Processing Center Capital Project		\$ (700,000)		
138	Expanded MIH Funded by State and Private Revenue	\$ 570,000	\$ (570,000)		
139	Eaglecrest Gondola Transportation		\$ (500,000)		
140	JPD/CCFR Radio System Replacement (early phase)		\$ (500,000)		
141	Grant/MPF Funded Supplemental Appropriations in the General Fund	\$ 286,600	\$ (286,600)		
142	Transfer ARPA Funds to Downtown Parking Fund to Replace Lost Revenue		\$ (300,000)		
143	North Douglas Crossing		\$ (250,000)		
144	The Glory Hall Sheltering Support		\$ (150,000)		
145	Grant Writer Position		\$ (120,000)		
146	CDD Plat Reviewer Position		\$ (70,000)		
147	Increased Assembly/Planning Commissioner Compensation		\$ (27,800)		
148	Support for Celebration		\$ (25,000)		
149	Additional Support to JSD for Ice Time		\$ (10,000)		
150	<b>Supplemental Appropriations</b>	\$ 856,600	\$ (39,609,400)		
151					
152	Personnel Services Lapse		\$ 3,719,323		
153	Lapse GF Transfer to Debt Service Fund in FY22		\$ 1,984,200		
154	Non-Personnel Services Lapse		\$ 762,718		
155	ARPA Funds Replacing SMPFs	\$ 11,942,000			
156	ARPA SOA Local Government Lost Revenue Grant	\$ 9,261,500			
157	Sales Tax Revenue Above/(Below) Forecast	\$ 6,800,000			
158	Original ARPA Award Above Estimates	\$ 1,096,700			
159	Department Revenue Above/Below Estimates	\$ 125,731			
160	Reduction to Investment Income	\$ (5,323,653)			
161	ARPA Funds Received in FY23	\$ (3,869,519)			
162	Reversal of Actual SMPFs from ARPA Funds	\$ (572,400)			
163	Mill Rate Reduction Not Included in Budget	\$ (540,000)			
164	<b>Anticipated Variances</b>	\$ 18,920,359	\$ 6,466,241		
165					
166	<b>Final Year-End (projected)</b>	\$ 182,016,259	\$ (200,751,959)	\$ (18,735,700)	\$ 8,728,700

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		Revenues	Expenditures	Surplus (Deficit)	Unrestricted Fund Balance
168	<b>FY2023</b>				
169					
170	Prior Year Adopted Budget	\$ 162,239,300	\$ (167,608,800)		
171	FY22 One-Time Expenditures/Revenue	\$ (10,552,400)	\$ 3,933,500		
172	Sales Tax Growth over FY22 Adopted Budget	\$ 10,700,000			
173	Property Tax Growth over FY22 Adopted Budget	\$ 3,203,500			
174	Adjusted Base	\$ 165,590,400	\$ (163,675,300)		
175					
176	Reduced Federal Support (various)	\$ (43,700)			
177	Reimbursement for Ambulance Transports (SEMT)	\$ 400,000			
178	Transition from Charging 85% of Allocated Costs to 100%	\$ 350,000			
179	Increased Charges for Services	\$ 302,900			
180	Increase Sales Tax Support to CIPs		\$ (1,500,000)		
181	Additional GF Support to JSD - Up to the Cap		\$ (1,262,400)		
182	Increase to Service Contracts		\$ (778,700)		
183	Merit Increases and Other Personnel Actions (and associated benefits)		\$ (576,100)		
184	New Streets Positions (2.92 FTE)		\$ (237,300)		
185	Increased Fleet Replacement Contributions		\$ (298,400)		
186	Household Hazardous Waste/Junked Vehicles Service Contract Increase		\$ (275,000)		
187	Microsoft Office and Other Technology Cost Increases		\$ (254,600)		
188	Comprehensive Plan		\$ (250,000)		
189	Increase to Supplies		\$ (237,100)		
190	Increased Social Service Assembly Grant (10% inflation + TGH)		\$ (235,400)		
191	Increased Insurance Premiums		\$ (222,600)		
192	Increase to Fleet Maintenance Rates		\$ (145,400)		
193	Travel and Training Increases (return to pre-pandemic)		\$ (93,900)		
194	<b>Manager Proposed Budget</b>	<b>\$ 166,599,600</b>	<b>\$ (170,042,200)</b>	<b>\$ (3,442,600)</b>	<b>\$ 5,286,100</b>
195					
196	Fire - Expanded MIH Program (partially grant funded)	\$ 43,500	\$ (540,700)		
197	Increase Sales Tax Support to CIPs (Amendments)		\$ (375,000)		
198	Increase to JCF Social Service Block Grant		\$ (264,600)		
199	School District Outside the Cap		\$ (157,700)		
200	Alaska Heat Smart Operations Grant		\$ (142,000)		
201	AEYC - Parents as Teachers (conditioned)		\$ (141,000)		
202	Clerk's Office Increments (1.5 FTE) - Technical Adj.		\$ (116,700)		
203	Shéiyi Xaat Hit Youth Development Leader FTEs		\$ (102,200)		
204	AEYC - Operations		\$ (102,000)		
205	Increased GF Support to Eaglecrest		\$ (55,000)		
206	Warming Shelter Contract Increase		\$ (30,000)		
207	Juneau Festival Committee Increase		\$ (6,200)		
208	Juneau Human Right Commission - Community Engagement		\$ (5,000)		
209	Total Assembly Adopted Changes	\$ 43,500	\$ (2,038,100)	\$ (1,994,600)	
210					
211	Reduction of Mill Rate to 10.56 Mills	\$ (575,800)			
212	Revenue Forecast Changes	\$ (575,800)	\$ -	\$ (575,800)	
213	<b>Assembly Adopted Budget</b>	<b>\$ 166,067,300</b>	<b>\$ (172,080,300)</b>	<b>\$ (6,013,000)</b>	<b>\$ 2,715,700</b>
214					
215	Wage and Health Benefit Costs ( <i>pending</i> )		\$ (3,093,600)		
216	Telephone Hill Redevelopment		\$ (100,000)		
217	Removing Sales Tax on Food Juneau Voter Survey		\$ (40,000)		
218	Medical Respite (offset by portion covered by HEC Grant)		\$ (15,319)		
219	Supplemental Appropriations	\$ -	\$ (3,248,919)		
220					
221	State Reimbursement of Previously Unreimbursed School Bond Debt	\$ 16,035,000			
222	ARPA Funds Received in FY23	\$ 3,869,519			
223	Sales Tax Revenue Above/(Below) Forecast	\$ 7,000,000			
224	Transit CRRSAA Grant Award	\$ 1,026,200			
225	Community Assistance Program Award Above Estimates	\$ 770,821			
226	Property Tax Certified Roll True-Up	\$ (88,178)			
227	Anticipated Lapse		\$ 2,000,000		
228	Anticipated Variances	\$ 28,613,362	\$ 2,000,000		
229					
230	<b>Final Year-End (projected)</b>	<b>\$ 194,680,662</b>	<b>\$ (173,329,219)</b>	<b>\$ 21,351,444</b>	<b>\$ 30,080,144</b>

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232	<b>FY2024</b>				
233					
234	Prior Year Adopted Budget	\$ 166,067,300	\$ (172,080,300)		
235	FY23 One-Time Expenditures/Revenue	\$ -	\$ 1,015,000		
236	Sales Tax Growth over FY23 Adopted Budget	\$ 9,300,000		<i>Per revenue forecast</i>	
237	Property Tax Growth over FY23 Adopted Budget	\$ 1,325,400		<i>2.5% growth</i>	
238	Other Revenue Growth	\$ 393,100		<i>2.5% growth</i>	
239	Adjusted Base	\$ 177,085,800	\$ (171,065,300)		
240					
241	Tobacco Tax - MIH	\$ 540,700			
242	Wage and Health Benefit Costs		\$ (1,395,000)		
243	Merit Increases and Other Personnel Actions (and associated benefits)		\$ (821,900)	<i>Per FY24 Proposed Budget, includes OT</i>	
244	Commodities and Services Cost Growth		\$ (705,100)	<i>2.5% growth</i>	
245	<b>Manager Proposed Budget</b>	<b>\$ 177,626,500</b>	<b>\$ (173,987,300)</b>	<b>\$ 3,639,200</b>	<b>\$ 33,719,344</b>
252	<b>Assembly Adopted Budget</b>	<b>\$ 177,626,500</b>	<b>\$ (174,487,300)</b>	<b>\$ 3,139,200</b>	<b>\$ 33,219,344</b>
253					
260	<b>Final Year-End (projected)</b>	<b>\$ 177,626,500</b>	<b>\$ (172,487,300)</b>	<b>\$ 5,139,200</b>	<b>\$ 35,219,344</b>