

## FY22-FY24 Budget Summary and Impact on Fund Balances

4/20/2023

		Revenues	Expenditures	Surplus (Deficit)	Unrestricted Fund Balance
62	<b>FY2022</b>				
102	<b>Manager Proposed Budget</b>	\$ 158,632,100	\$ (166,440,700)	\$ (7,808,600)	\$ 20,771,800
103					
123	<b>Assembly Adopted Budget</b>	\$ 162,239,300	\$ (167,608,800)	\$ (5,369,500)	\$ 23,210,900
124					
166	<b>Final Year-End</b>	\$ 182,016,259	\$ (200,553,759)	\$ (18,537,500)	\$ 10,042,900
167					
168	<b>FY2023</b>				
193	<b>Manager Proposed Budget</b>	\$ 166,599,600	\$ (170,042,200)	\$ (3,442,600)	\$ 6,600,300
194					
195	Fire - Expanded MIH Program (partially grant funded)	\$ 43,500	\$ (540,700)		
196	Increase Sales Tax Support to CIPs (Amendments)		\$ (375,000)		
197	Increase to JCF Social Service Block Grant		\$ (264,600)		
198	School District Outside the Cap		\$ (157,700)		
199	Alaska Heat Smart Operations Grant		\$ (142,000)		
200	AEYC - Parents as Teachers (conditioned)		\$ (141,000)		
201	Clerk's Office Increments (1.5 FTE) - Technical Adj.		\$ (116,700)		
202	Shéiyi Xaat Hit Youth Development Leader FTEs		\$ (102,200)		
203	AEYC - Operations		\$ (102,000)		
204	Increased GF Support to Eaglecrest		\$ (55,000)		
205	Warming Shelter Contract Increase		\$ (30,000)		
206	Juneau Festival Committee Increase		\$ (6,200)		
207	Juneau Human Right Commission - Community Engagement		\$ (5,000)		
208	Total Assembly Adopted Changes	\$ 43,500	\$ (2,038,100)	\$ (1,994,600)	
209					
210	Reduction of Mill Rate to 10.56 Mills	\$ (575,800)			
211	Revenue Forecast Changes	\$ (575,800)	\$ -	\$ (575,800)	
212					
213	<b>Assembly Adopted Budget</b>	\$ 166,067,300	\$ (172,080,300)	\$ (6,013,000)	\$ 4,029,900
214					
215	Wage and Health Benefit Costs		\$ (3,093,600)		
216	JSD Additional FY23 Funding Request		\$ (2,320,737)		
217	Capital Civic Center		\$ (2,500,000)		
218	River Road Junk Vehicle Cleanup		\$ (250,000)		
219	Telephone Hill Redevelopment		\$ (100,000)		
220	Removing Sales Tax on Food Juneau Voter Survey		\$ (40,000)		
221	Medical Respite (offset by portion covered by HEC Grant)		\$ (15,319)		
222	Supplemental Appropriations	\$ -	\$ (8,319,656)		
223					
224	State Reimbursement of Previously Unreimbursed School Bond Debt	\$ 16,035,000			
225	ARPA Funds Received in FY23	\$ 3,869,519			
226	Sales Tax Revenue Above/(Below) Forecast	\$ 6,900,000			
227	FY20 and FY21 SEMT Payments (amount over budget)	\$ 1,345,127			
228	Local Assistance and Tribal Consistency Fund (LATCF) FY23 Allocation	\$ 1,321,493			
229	Transit CRRSAA Grant Award	\$ 1,026,200			
230	Community Assistance Program Award Above Estimates	\$ 770,821			
231	Federal PILT Revenue Above Estimates	\$ 150,400			
232	Property Tax Certified Roll True-Up	\$ (88,178)			
233	Anticipated Lapse		\$ 1,000,000		
234	Anticipated Variances	\$ 31,330,382	\$ 1,000,000		
235					
236	<b>Final Year-End (projected)</b>	\$ 197,397,682	\$ (179,399,956)	\$ 17,997,727	\$ 28,040,627

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		Revenues	Expenditures	Surplus (Deficit)	Unrestricted Fund Balance
238	<b>FY2024</b>				
239					
240	Prior Year Adopted Budget	\$ 166,067,300	\$ (172,080,300)		
241	FY23 (post adoption) Wage and Health Benefit Costs		\$ (3,093,600)		
242	FY24 Wage and Health Benefit Costs		\$ (1,560,346)		
243	Merit Increases and Other Personnel Actions (and associated benefits)		\$ (1,006,254)		
244	Increase to 1% Voter-Approved Projects		\$ (900,000)		
245	Increase to General Sales Tax Projects		\$ (425,000)		
246	FY23 One-Time Expenditures/Revenue		\$ 390,000		
247	Sales Tax Growth over FY23 Adopted Budget	\$ 9,700,000			
248	Property Tax Growth over FY23 Adopted Budget	\$ 5,028,255		@ 10.28 mills	
249	Investment Income over FY23 Adopted Budget	\$ 1,607,400			
250	Tobacco Tax - MIH	\$ 663,700			
251	Departmental Revenue Growth	\$ 532,200			
252	Liquor Tax Growth over FY23 Adopted Budget	\$ 230,000			
253	Marijuana Tax Growth over FY23 Adopted Budget	\$ 80,000			
254	Adjusted Base	\$ 183,908,855	\$ (178,675,500)	\$ 5,233,355	
255	JSD Additional Up-to-the-Cap Instructional Funding		\$ (2,284,600)		
256	Professional Services Inflation		\$ (562,000)		
257	Fleet Replacement		\$ (527,900)		
258	IT: O365, MFA, Cyber Security, Adobe Licensing		\$ (513,500)		
259	Dependent Care Assistance		\$ (379,800)		
260	General Supplies Inflation (Fuel, Chemicals, etc.)		\$ (324,000)		
261	457 Deferred Compensation Employer Match		\$ (315,900)		
262	Public Defenders Increase		\$ (230,000)		
263	Utilities (Electricity, Heating Oil)		\$ (203,100)		
264	Travel and Training		\$ (188,900)		
265	Facilities Maintenance		\$ (154,800)		
266	IT Business Analyst (1.0 FTE)		\$ (133,500)		
267	Commercial Appraiser (1.0 FTE)		\$ (119,000)		
268	Insurance		\$ (108,200)		
269	Warming Shelter Increase		\$ (100,000)		
270	Other Commodities and Services Inflation		\$ (114,693)		
271	Lease, Parking Increases		\$ (86,400)		
272	ZGYC Recreation Coordinator (1.0 FTE) (offset by registration fee revenue)	\$ 8,000	\$ (75,200)		
273	Assembly Grant: AEYC Operations		\$ (75,000)		
274	HR Consultant (0.5 FTE)		\$ (69,500)		
275	HR Technician (0.5 FTE)		\$ (64,000)		
276	Aquatic Instructor (0.6 FTE)		\$ (24,000)		
277	Treadwell Recreation Coordinator (0.16 FTE)		\$ (15,000)		
278	Full Cost/Engineering Indirect Allocation Increase		\$ 418,200		
279	Adjusted Base + Recurring Revenues/Expenditures Changes	\$ 183,916,855	\$ (184,926,293)	\$ (1,009,438)	
280					
281	<u>Non-Recurring Revenues/Expenditures</u>				
282	LATCF FY24 Allocation	\$ 1,321,493			
283	SEMT (prior-year catchup)	\$ 400,000			
284	New City Hall		\$ (10,000,000)		
285	Contribution to Restricted Budget Reserve		\$ (4,000,000)		
286	JPD Radio System Upgrade		\$ (2,000,000)		
287	New City Hall Advocacy		\$ (50,000)		
288	<b>Manager Proposed Budget</b>	<b>\$ 185,638,348</b>	<b>\$ (200,976,293)</b>	<b>\$ (15,337,945)</b>	<b>\$ 12,702,682</b>
289					
290					
291					
292	Assembly Adopted Recurring Revenues/Expenditures Changes	\$ -	\$ -	\$ -	
293					
294	<u>Non-Recurring Revenues/Expenditures</u>				
295	GF Support to Hospital		\$ (2,500,000)		
296	Increased GF Support to Eaglecrest		\$ (125,500)		
297	Total Assembly Adopted Changes	\$ -	\$ (2,625,500)	\$ (2,625,500)	
298					
299					
300	Revenue Forecast Changes	\$ -	\$ -	\$ -	
301					
302	<b>Assembly Adopted Budget</b>	<b>\$ 185,638,348</b>	<b>\$ (203,601,793)</b>	<b>\$ (17,963,445)</b>	<b>\$ 10,077,182</b>