



AIRPORT BOARD FINANCE COMMITTEE AGENDA

November 24, 2025 at 2:00 PM

Airport Alaska Room/Zoom

<https://juneau.zoom.us/j/81320381493>

Or join via audio: 1-253-215-8782 Webinar ID: 813 2038 1493

TO TESTIFY: CONTACT SHANNON VAN VALIN, 907-586-0962

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **APPROVAL OF AGENDA**
4. **PUBLIC PARTICIPATION ON NON-AGENDA ITEMS**
5. **NEW BUSINESS**

A. Budget Highlights & Assumptions: Working Session

This working session will review the FY26 projection and FY27 budget using the Budget Highlights summary as the guide. Discussion will cover the recent fund-balance clarification reported by CBJ Finance as context, key expense and revenue assumptions including the temporary shift of airfield painting to FAA funding, fully encumbered winter materials in FY27, the added Deputy Airport Manager FTE, contract placeholders, the one-time EDSE purchase, and the need to build a Capital Reserve for non-federal projects and to bridge match timing when PFCs lag. The session will preview preliminary rate implications by outlining the bridge from expenses to the FY27 Net Required for JNU.

JNU Staff seek the committee's concurrence to forward the preliminary FY26 projection and FY27 budget December 11, 2025 Board meeting for consideration of JNU-controlled expenses as presented. Rates & Fees setup will be deferred until Juneau Police Department (JPD) and Capital City Fire/Rescue (CCFR) submit their respective budgets. No formal action is requested.

1. Presentation

6. **BOARD MEMBER COMMENTS**
7. **ANNOUNCEMENTS**
8. **NEXT MEETING DATE TBD**
9. **ADJOURNMENT**

ADA accommodations available upon request: Please contact the Clerk's Office 36 hours prior to any meeting so arrangements can be made for closed captioning or sign language interpreter services depending on the meeting format. The Clerk's Office telephone number is (907) 586-5278, e-mail: city.clerk@juneau.gov.

Scope & approvals

As mentioned in the last Finance Committee meeting, medium-range forecast to FY30 is included, however the focus is FY26 projection and FY27 budget. Updated “EXPENSE & REVENUE Presentations by Account” (Attachments H & I) and detailed “Budget Request Sheets” on selected Account by Division are (Attachments J, K, L, M) are attached again, like last Finance Committee meeting. The Board must only approve FY27 (and acknowledge FY26 projections) by January 2026 for CBJ. “Rates & Fees FY27-FY30” proposed on Attachment E are the fees the Model calculated based on expense & revenues projections.

Rates presented reflect base expenses and revenues only. Figures do not include the additional funding required for federally ineligible projects (e.g., terminal heat pumps, SREB doors, door systems, envelope/controls upgrades) or for forward-funding grant matches when PFC timing creates gaps. A dedicated Capital Reserve build-up plan is needed to cover these non-federal items and match-timing bridges. See “NON-FED PROJECTS 2026–2030” (Attachment G) for draft scope, and rough costs & timing.

Pie Charts & Tables (Attachments B, C, D) for FY27 only:

- “JNU by Control”: Summarizes the level of control JNU has over Expenses and Revenues.
- “JNU by Division”: summarizes Admin, Airfield, Terminal, ARFF, Security, etc. (distinct from the three cost centers in the rates model).
- “JNU by Account Type”: provides high-level groupings for quick reference.

On 11/20/2025, CBJ Finance provided the Airport’s Final FY25 fund balance \$2.362M following a reconciliation of FY24 restricted vs. unrestricted classifications, which had previously overstated availability by about \$700k. The revision reflects an accounting clarification by CBJ Finance and does not indicate a change in Airport budgeting or spending. Looking ahead, with the bond payoff in FY27, excess debt-reserve capacity may be reallocated. Staff recommends transferring \$300k to the Capital Reserve in FY27 to strengthen funding for federally ineligible capital needs (see “FB Projections” Attachment F).

Assumptions Used for Projections

- **Expenses**

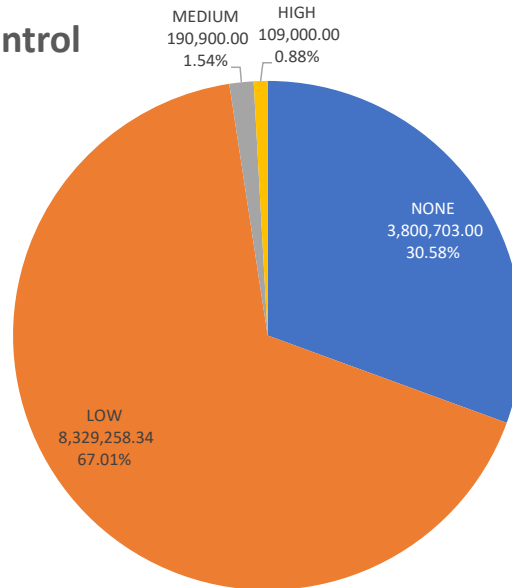
1. FY26 under budget (~\$200k):

- A. Airfield painting (Acct 5390): Annual \$225k contract shifted from operations to an FAA funding source for FY26–FY28. This expense may return to operations after FY28/29 if the 2028 FAA Reauthorization Bill removes eligibility for this item.

- B. Winter materials: Mild 2024–25 winter reduced deicer/sand needs in FY25, and with savings rolling into FY26. The FY27 budget includes fully encumbered materials quantities given winter severity uncertainty.
2. Deputy Airport Manager: +1 FTE added in FY27 (approx. \$190k) and carried through FY30 for, budgeting, FAA/CBJ funding coordination and continuity of operations.
 3. Vacancy factor policy: No vacancy factor is budgeted. Because accrued leave is a form of compensation, Personnel Services can appear short if all accrued leave is not used. See “CBJ Leave Usage & Budget Guidance” (Attachment N).
 4. Labor placeholder: +2% union increase assumed in FY29–FY30 (no current contract beyond FY28).
 5. CBJ-provided rates: FY27 full cost allocation, insurance, principal/interest, etc., are reflected in “EXPENSE & REVENUE Presentations by Account” (Attachments H & I). FY28–FY30 carry FY27 rates as placeholders pending updates.
 6. Wildlife services (Airfield, Acct 5392): +5%/year assumed for FY27–FY30 (future federal contract amounts unknown).
 7. ARFF & Security contracts (Acct 5390): FY26–FY27 amounts pending from Fire/JPD due to ongoing contract negotiations; placeholder escalators applied: +3% FY27, +5% FY28, +2% FY29–FY30.
 8. Security one-time (Acct 5510): \$400k in FY27 for two portable explosives detection units (TSA requirement indefinitely postponed from April 2026) and being treated as one-time expense.
- **Revenues**
 1. Traffic growth: Enplanements +2.3%/year (FY28–FY30).
 2. Landed weight & fuel flowage +1%/year (FY28–FY30).
 3. PFC10 swap (FY26): Plan to use PFC10 to fund a \$1M ARFF truck (AIP-ineligible), allowing a funding swap that returns dollars to the Operations budget.

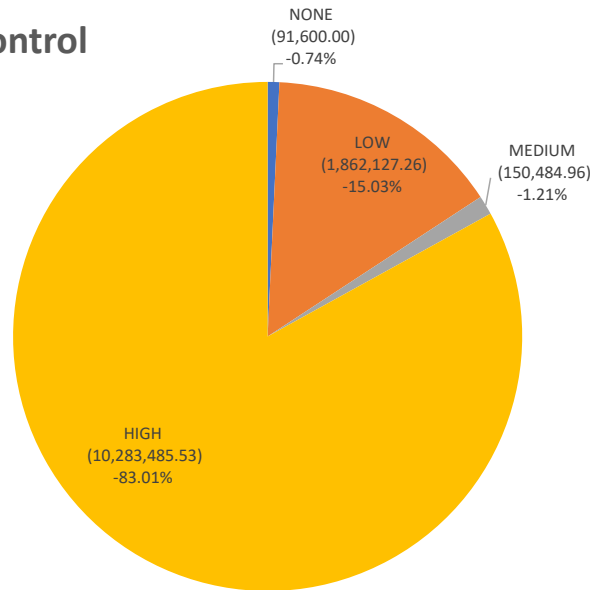
JNU Control	FY27 Expenses
NONE	3,800,703.00
LOW	8,329,258.34
MEDIUM	190,900.00
HIGH	109,000.00
Grand Total	12,429,861.34

Expense Control



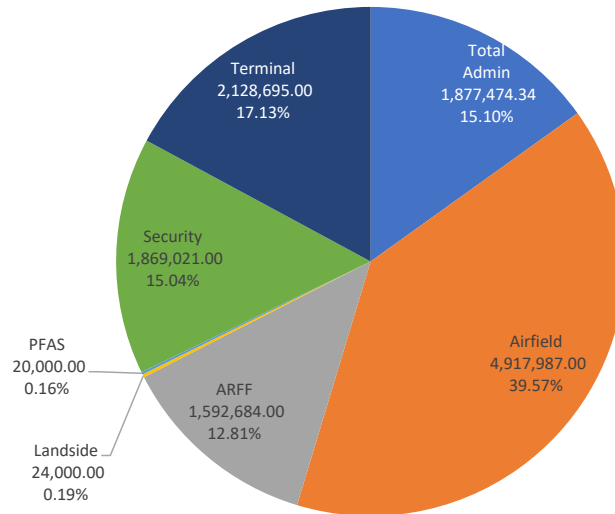
Row Labels	FY27 Revenue
NONE	(91,600.00)
LOW	(1,862,127.26)
MEDIUM	(150,484.96)
HIGH	(10,283,485.53)
Grand Total	(12,387,697.75)

Revenue Control



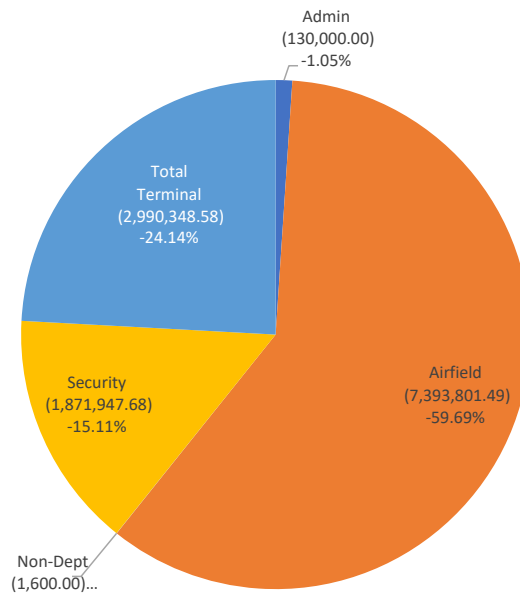
Divisions	FY27 Expenses
Admin	1,877,474.34
Airfield	4,917,987.00
ARFF	1,592,684.00
Landside	24,000.00
PFAS	20,000.00
Security	1,869,021.00
Terminal	2,128,695.00
Grand Total	12,429,861.34

Expenses



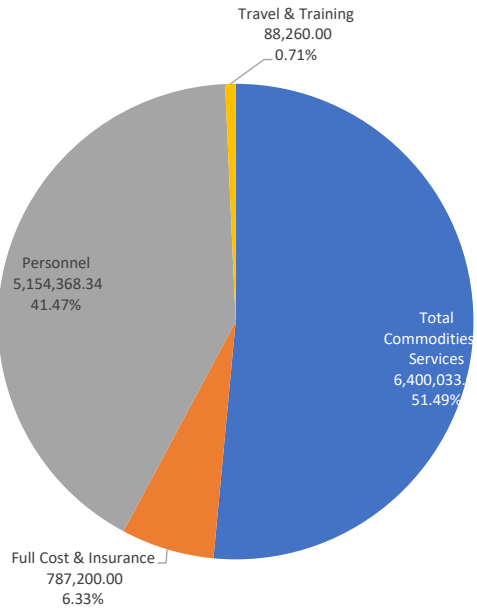
Divisions	FY27 Revenue
Admin	(130,000.00)
Airfield	(7,393,801.49)
Non-Dept	(1,600.00)
Security	(1,871,947.68)
Terminal	(2,990,348.58)
Grand Total	(12,387,697.75)

Revenue



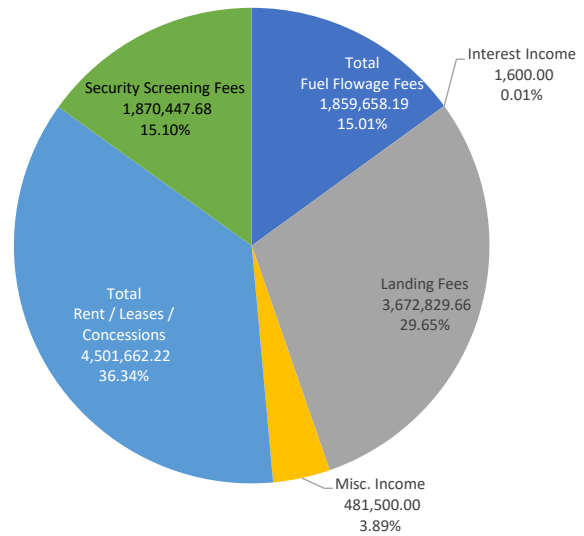
Account Types	FY27 Expenses
Commodities & Services	6,400,033.00
Full Cost & Insurance	787,200.00
Personnel	5,154,368.34
Travel & Training	88,260.00
Grand Total	12,429,861.34

Expenses



Account Types	FY27 Revenue
Fuel Flowage Fees	1,859,658.19
Interest Income	1,600.00
Landing Fees	3,672,829.66
Misc. Income	481,500.00
Rent / Leases / Concessions	4,501,662.22
Security Screening Fees	1,870,447.68
Grand Total	12,387,697.75

Revenue



SUMMARY OF AERONAUTICAL RATES AND CHARGES

Juneau International Airport
For Fiscal Years Ending June 30

	Budget 2027			Current Rates			
	Signatory	Non-Sig (a)	Total	Percent change	Signatory	Non-Sig (a)	Total
AIR TRAFFIC ACTIVITY (b)							
Enplaned Passengers	349,616	n.a.	349,616				
Landed Weight (in 1,000 lbs)	986,497	35,485	1,021,982				
Fuel Flowage (in gallons)							
Part 121/Large Jet	3,872,887	-	3,872,887				
Part 135 GA and Other Users	1,026,291	279,000	1,305,291				
Total	4,899,178	279,000	5,178,178				
AIRFIELD COST CENTER (c)							
Landing Fee Rates <i>(per 1,000 lbs of MTOW)</i>	\$3.58	\$4.48		7.2%	\$3.34	\$4.18	
Fuel Flowage Fee Rates <i>(per gallon of delivered fuel)</i>							
Part 121/Large Jet	\$0.346	n.a.		15.4%	\$0.300	n.a.	
Part 135 GA and Other Users	\$0.385	\$0.481		16.6%	\$0.330	\$0.413	
TERMINAL COST CENTER (d)							
Terminal Building Rental Rates <i>(per rented square feet per year)</i>							
Counter (North Wing) plus 7 Feet	\$37.25	n.a.		20.2%	\$31.00	n.a.	
Counter (East Wing)	\$46.56	n.a.		19.3%	\$39.04	n.a.	
Office (North Wing)	\$33.52	n.a.		18.9%	\$28.19	n.a.	
Office (East Wing) (Base Rate)	\$37.25	n.a.		18.4%	\$31.45	n.a.	
Office (Admin East)	\$37.25	n.a.		18.4%	\$31.45	n.a.	
Baggage Claim (Public)	\$37.25	n.a.		18.4%	\$31.45	n.a.	
Storage/Makeup (Covered Bag Wel)	\$29.80	n.a.		19.0%	\$25.05	n.a.	
Storage/Frt Room (North Wing)	\$29.80	n.a.		19.0%	\$25.05	n.a.	
Canopy Storage (North Wing)	\$18.62	n.a.		19.5%	\$15.58	n.a.	
Holdroom/Departure Lounge	\$46.56	n.a.		19.3%	\$39.04	n.a.	
SECURITY COST CENTER (e)							
Passenger Security Screening Fee <i>(per enplaned passenger)</i>	\$5.35	n.a.		98.7%	\$2.69	n.a.	

MTOW - Maximum Certified Takeoff Weight.

(a) Signatory rates times a 25% premium.

(b) See Table 2 for detail.

(c) See Table 6 for detailed calculation.

(d) See Table 7 for detailed calculation.

(e) See Table 8 for detailed calculation.

SUMMARY OF AERONAUTICAL RATES AND CHARGES

Juneau International Airport
For Fiscal Years Ending June 30

	Budget 2028			Current Rates			
	Signatory	Non-Sig (a)	Total	Percent change	Signatory	Non-Sig (a)	Total
AIR TRAFFIC ACTIVITY (b)							
Enplaned Passengers	357,658	n.a.	357,658				
Landed Weight (in 1,000 lbs)	996,362	35,840	1,032,202				
Fuel Flowage (in gallons)							
Part 121/Large Jet	3,911,616	-	3,911,616				
Part 135 GA and Other Users	1,036,554	281,790	1,318,344				
Total	4,948,170	281,790	5,229,960				
AIRFIELD COST CENTER (c)							
Landing Fee Rates <i>(per 1,000 lbs of MTOW)</i>	\$3.59	\$4.49		0.3%	\$3.58	\$4.48	
Fuel Flowage Fee Rates <i>(per gallon of delivered fuel)</i>							
Part 121/Large Jet	\$0.353	n.a.		1.9%	\$0.35	n.a.	
Part 135 GA and Other Users	\$0.392	\$0.490		1.9%	\$0.38	\$0.48	
TERMINAL COST CENTER (d)							
Terminal Building Rental Rates <i>(per rented square feet per year)</i>							
Counter (North Wing) plus 7 Feet	\$34.29	n.a.		-8.0%	\$37.25	n.a.	
Counter (East Wing)	\$42.86	n.a.		-8.0%	\$46.56	n.a.	
Office (North Wing)	\$30.86	n.a.		-8.0%	\$33.52	n.a.	
Office (East Wing) (Base Rate)	\$34.29	n.a.		-8.0%	\$37.25	n.a.	
Office (Admin East)	\$34.29	n.a.		-8.0%	\$37.25	n.a.	
Baggage Claim (Public)	\$34.29	n.a.		-8.0%	\$37.25	n.a.	
Storage/Makeup (Covered Bag Wel	\$27.43	n.a.		-8.0%	\$29.80	n.a.	
Storage/Frt Room (North Wing)	\$27.43	n.a.		-8.0%	\$29.80	n.a.	
Canopy Storage (North Wing)	\$17.14	n.a.		-8.0%	\$18.62	n.a.	
Holdroom/Departure Lounge	\$42.86	n.a.		-8.0%	\$46.56	n.a.	
SECURITY COST CENTER (e)							
Passenger Security Screening Fee <i>(per enplaned passenger)</i>	\$4.29	n.a.		-19.7%	\$5.35	n.a.	

MTOW - Maximum Certified Takeoff Weight.

(a) Signatory rates times a 25% premium.

(b) See Table 2 for detail.

(c) See Table 6 for detailed calculation.

(d) See Table 7 for detailed calculation.

(e) See Table 8 for detailed calculation.

SUMMARY OF AERONAUTICAL RATES AND CHARGES

Juneau International Airport
For Fiscal Years Ending June 30

	Budget 2029			Current Rates			
	Signatory	Non-Sig (a)	Total	Percent change	Signatory	Non-Sig (a)	Total
AIR TRAFFIC ACTIVITY (b)							
Enplaned Passengers	365,884	n.a.	365,884				
Landed Weight (in 1,000 lbs)	1,006,326	36,198	1,042,524				
Fuel Flowage (in gallons)							
Part 121/Large Jet	3,950,732	-	3,950,732				
Part 135 GA and Other Users	1,046,919	284,608	1,331,527				
Total	4,997,651	284,608	5,282,259				
AIRFIELD COST CENTER (c)							
Landing Fee Rates <i>(per 1,000 lbs of MTOW)</i>	\$3.67	\$4.58		2.1%	\$3.59	\$4.49	
Fuel Flowage Fee Rates <i>(per gallon of delivered fuel)</i>							
Part 121/Large Jet	\$0.333	n.a.		-5.7%	\$0.35	n.a.	
Part 135 GA and Other Users	\$0.370	\$0.559		-5.7%	\$0.39	\$0.49	
TERMINAL COST CENTER (d)							
Terminal Building Rental Rates <i>(per rented square feet per year)</i>							
Counter (North Wing) plus 7 Feet	\$35.46	n.a.		3.4%	\$34.29	n.a.	
Counter (East Wing)	\$44.32	n.a.		3.4%	\$42.86	n.a.	
Office (North Wing)	\$31.91	n.a.		3.4%	\$30.86	n.a.	
Office (East Wing) (Base Rate)	\$35.46	n.a.		3.4%	\$34.29	n.a.	
Office (Admin East)	\$35.46	n.a.		3.4%	\$34.29	n.a.	
Baggage Claim (Public)	\$35.46	n.a.		3.4%	\$34.29	n.a.	
Storage/Makeup (Covered Bag Wel	\$28.36	n.a.		3.4%	\$27.43	n.a.	
Storage/Frt Room (North Wing)	\$28.36	n.a.		3.4%	\$27.43	n.a.	
Canopy Storage (North Wing)	\$17.73	n.a.		3.4%	\$17.14	n.a.	
Holdroom/Departure Lounge	\$44.32	n.a.		3.4%	\$42.86	n.a.	
SECURITY COST CENTER (e)							
Passenger Security Screening Fee <i>(per enplaned passenger)</i>	\$4.21	n.a.		-1.8%	\$4.29	n.a.	

MTOW - Maximum Certified Takeoff Weight.

(a) Signatory rates times a 25% premium.

(b) See Table 2 for detail.

(c) See Table 6 for detailed calculation.

(d) See Table 7 for detailed calculation.

(e) See Table 8 for detailed calculation.

SUMMARY OF AERONAUTICAL RATES AND CHARGES

Juneau International Airport
For Fiscal Years Ending June 30

	Budget 2030			Current Rates			
	Signatory	Non-Sig (a)	Total	Percent change	Signatory	Non-Sig (a)	Total
AIR TRAFFIC ACTIVITY (b)							
Enplaned Passengers	374,299	n.a.	374,299				
Landed Weight (in 1,000 lbs)	1,016,389	36,560	1,052,949				
Fuel Flowage (in gallons)							
Part 121/Large Jet	3,990,239	-	3,990,239				
Part 135 GA and Other Users	1,057,389	287,454	1,344,843				
Total	5,047,628	287,454	5,335,082				
AIRFIELD COST CENTER (c)							
Landing Fee Rates <i>(per 1,000 lbs of MTOW)</i>	\$3.76	\$4.70		2.5%	\$3.67	\$4.58	
Fuel Flowage Fee Rates <i>(per gallon of delivered fuel)</i>							
Part 121/Large Jet	\$0.358	n.a.		7.5%	\$0.33	n.a.	
Part 135 GA and Other Users	\$0.398	\$0.000		7.5%	\$0.37	\$0.56	
TERMINAL COST CENTER (d)							
Terminal Building Rental Rates <i>(per rented square feet per year)</i>							
Counter (North Wing) plus 7 Feet	\$36.48	n.a.		2.9%	\$35.46	n.a.	
Counter (East Wing)	\$45.59	n.a.		2.9%	\$44.32	n.a.	
Office (North Wing)	\$32.83	n.a.		2.9%	\$31.91	n.a.	
Office (East Wing) (Base Rate)	\$36.48	n.a.		2.9%	\$35.46	n.a.	
Office (Admin East)	\$36.48	n.a.		2.9%	\$35.46	n.a.	
Baggage Claim (Public)	\$36.48	n.a.		2.9%	\$35.46	n.a.	
Storage/Makeup (Covered Bag Wel	\$29.18	n.a.		2.9%	\$28.36	n.a.	
Storage/Frt Room (North Wing)	\$29.18	n.a.		2.9%	\$28.36	n.a.	
Canopy Storage (North Wing)	\$18.24	n.a.		2.9%	\$17.73	n.a.	
Holdroom/Departure Lounge	\$45.59	n.a.		2.9%	\$44.32	n.a.	
SECURITY COST CENTER (e)							
Passenger Security Screening Fee <i>(per enplaned passenger)</i>	\$4.14	n.a.		-1.8%	\$4.21	n.a.	

MTOW - Maximum Certified Takeoff Weight.

(a) Signatory rates times a 25% premium.

(b) See Table 2 for detail.

(c) See Table 6 for detailed calculation.

(d) See Table 7 for detailed calculation.

(e) See Table 8 for detailed calculation.

Attachment F

Available Fund Balance Summary

Airport Fund

11/21/2025

	FY25			FY26		FY27 Requested	FY28 Projected	FY29 Projected	FY30 Projected
	FY24 Actuals	Amended Budget	Projected Actuals	Amended Budget	Projected Actuals				
EXPENDITURES									
Personnel Services	\$ 3,551,423	3,895,500	3,793,700	4,399,803	4,609,742	5,154,368	5,126,631	5,217,140	5,309,537
Commodities and Services	7,418,600	7,041,254	6,645,500	6,848,074	6,452,147	6,875,193	6,963,873	6,968,659	7,223,019
Capital Outlay	230,600	304,000	313,800	20,000	20,000	400,000	-	-	-
Debt Service	2,405,300	2,505,100	2,508,100	2,583,413	2,583,416	2,663,614	-	-	-
Support to:	-	-	-	-	-	-	-	-	-
Debt Service	657,100	-	-	-	-	-	-	-	-
Capital Projects	822,100	396,400	396,400	1,127,116	1,127,116	-	-	-	-
Total Expenditures	15,085,123	14,142,254	13,657,500	14,978,406	14,792,421	15,093,175	12,090,504	12,185,799	12,532,556
FUNDING SOURCES									
ALL Summarized	11,623,223	11,217,088	13,937,800	10,760,055	11,796,988	12,453,698	12,051,393	12,157,429	12,616,352
Total Funding Sources	11,623,223	11,217,088	13,937,800	10,760,055	11,796,988	12,453,698	12,051,393	12,157,429	12,616,352
FUND BALANCE									
Debt Reserve									
Beginning Reserve Balance	9,213,900	6,928,900	6,928,900	6,582,800	6,582,800	4,067,800	-	-	-
Increase (Decrease) in Reserve	(2,285,000)	(2,395,000)	(346,100)	(2,515,000)	(2,515,000)	(4,067,800)	-	-	-
End of Period Reserve	6,928,900	4,533,900	6,582,800	4,067,800	4,067,800	-	-	-	-
Capital Reserve									
Beginning Reserve Balance	-	-	-	201,361	201,361	81,361	381,361	381,361	381,361
Increase (Decrease) in Reserve	-	201,361	201,361	(120,000)	(120,000)	300,000	-	-	-
End of Period Reserve	-	201,361	201,361	81,361	81,361	381,361	381,361	381,361	381,361
Available Fund Balance									
Beginning of Period	3,783,400	1,937,000	1,937,000	2,362,039	2,362,039	2,001,606	3,129,929	3,090,818	3,062,448
Increase (Decrease) in Fund Balance	(1,176,900)	(731,527)	425,039	(1,583,351)	(360,433)	1,128,323	(39,111)	(28,370)	83,796
End of Period Available Fund Balance	2,606,500	1,205,473	2,362,039	778,688	2,001,606	3,129,929	3,090,818	3,062,448	3,146,244
Less 3 Mo. Operating Reserve	(2,742,506)	(2,734,189)	(2,609,800)	(2,811,969)	(2,765,472)	(3,107,390)	(3,022,626)	(3,046,450)	(3,133,139)
Ending Available Fund Balance (AFTER 3 Mo. RESERVE)	(136,006)	(1,528,715)	(247,761)	(2,033,281)	(763,866)	22,539	68,192	15,998	13,105
STAFFING	35.40	37.20	39.20	39.82	39.82	40.82	40.82	40.82	40.82

JNU Non-AIP Eligible Projects List - FFY 2026 to 2030

November 20, 2025		
FFY	Description	Project Total
2026	Available Funds	
	Terminal Heat Pump Replacement - CONSTRUCT PHASE 1	\$300,000
	Terminal DOAS-1 Replacement - DESIGN	\$50,000
	Terminal Bus Canopy Roof Coating - CONSTRUCT	\$10,000
	Departure Lounge Carpet Replacement	\$150,000
	Airfield Comprehensive Survey - PHASE 1	\$50,000
	Replace Carpet & Repair Subfloor at Gate 2 PBB	\$50,000
	Staff time for culling, scanning, and organizing information re past projects and reviewing, updating, and editing project and development related standards and procedures, including for tenant leases and work (TIR's, etc.), in-house and bid projects (Div. 0 & 1), etc.	\$50,000
	Annual (or as appropriate) inspections of JNU buildings and systems for which we do not have in-house expertise	\$50,000
	Paving at BLOCK O Hangars - Design	\$50,000
	Parking Lot Curb & Gutter Repairs - CONSTRUCT	\$10,000
	GA Taxilance Reconstrucion - DESIGN	\$400,000
	Pedestrian Shelters - PROCURE & INSTALL	\$100,000
	Security Cameras - Terminal Parking Lot - CONSTRUCT	\$50,000
	Rental Car Parking Lot Access Control	\$10,000
	Pedestrian Path Lighting @ Jordan Creek - CONSTRUCT	\$50,000
	Sand-Chem Building - GSHP-1 Repair / Replacement	\$100,000
Sand-Chem Building - Exterior Door Replacement	\$10,000	
2027	Available Funds	
	Terminal Heat Pump Replacement - CONSTRUCT PHASE 2	\$300,000
	EV Charging at SREB for Electric Vehicles/Equipment	\$50,000
	Replacement/repair of soft furnishings in sleeping lounge	\$100,000
	Outgoing bag belt reconfiguration - DESIGN	\$250,000
	Annual (or as appropriate) inspections of JNU buildings and systems for which we do not have in-house expertise	\$50,000
	Shell Simmons / Yandukin Upgrades - DESIGN	\$2,500,000
	Terminal DOAS-1 Replacement - CONSTRUCT	\$250,000
	Airfield Comprehensive Survey - PHASE 2	\$50,000
	Paving at BLOCK O Hangars - CONSTRUCT	\$400,000
	GA Taxilane Reconstruction - CONSTRUCT	\$13,000,000
	RWY 8-26 Culvert Repair @ Jordan Creek - DESIGN	\$200,000
	Taxiway B-1 Culvert Replacement (24-inch to 36-inch)	\$250,000
	Compass Rose Surveying (excludes painting)	\$16,000
	Taxiway F-1 Reconstruction - DESIGN	\$50,000
	Security Cameras - West End - CONSTRUCT	\$50,000
	Alex Holden Way Reconstruction - DESIGN	\$500,000

JNU Non-AIP Eligible Projects List - FFY 2026 to 2030

November 20, 2025		
FFY	Description	Project Total
	Trash Compactor Weather Protection - DESIGN	\$100,000
	NWDA Standby Power Expansion - DESIGN	\$100,000
	NWDA Washdown Station Repairs	\$50,000
2028	Available Funds	
	Terminal Heat Pump Replacement - CONSTRUCT PHASE 3	\$300,000
	Airfield Comprehensive Survey - PHASE 3	\$50,000
	Annual (or as appropriate) inspections of JNU buildings and systems for which we do not have in-house expertise	\$50,000
	Shell Simmons / Yandukin Upgrades - CONSTRUCT	\$15,000,000
	Outgoing bag belt reconfiguration - CONSTRUCT	\$2,000,000
	EVAR Fencing Extension - DESIGN	\$50,000
	RWY 8-26 Culvert Repair @ Jordan Creek - CONSTRUCT	\$1,500,000
	Trash Compactor Weather Protection - CONSTRUCT	\$500,000
	Taxiway F-1 Reconstruction - Construct	\$800,000
	NWDA Standby Power Expansion - CONSTRUCT	\$200,000
	Alex Holden Way Reconstruction - CONSTRUCT	\$2,300,000
2029	Available Funds	
	Terminal Heat Pump Replacement - CONSTRUCT PHASE 4	\$300,000
	NEDA Sewer Infrastructure	\$400,000
	SREB PHASE 4 - CONSTRUCT	\$20,000,000
	Annual (or as appropriate) inspections of JNU buildings and systems for which we do not have in-house expertise	\$50,000
	Biffy Dump Upgrades - DESIGN (Based on Paine Field Model)	\$30,000
	Fuel Station Access Control	\$30,000
	NWDA Electrical Upgrades and Lighting- DESIGN	\$50,000
Access Gate Replacements - PHASE 1 - CONSTRUCT	\$300,000	
2030	Available Funds	
	Bioffy Dump Upgrades - CONSTRUCT	\$150,000
	Access Gate Replacements - PHASE 2 - CONSTRUCT	\$300,000
	NWDA Electrical Upgrades and Lighting - CONSTRUCT	\$200,000
	Annual (or as appropriate) inspections of JNU buildings and systems for which we do not have in-house expertise	\$50,000
		\$64,366,000

JNU EXPENSE Budget/Proj:

ADMIN	Acct Code	Account Description	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Amended	FY2025 Actuals	FY2026 Amended	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	JNU Control
Admin	5110-	Salaries	437,851	555,276	577,295	1,052,500	643,221	1,175,417	754,049	1,052,258	1,104,871	1,126,968	1,149,507	LOW
Admin	5111-	Overtime	1,044		89		479	100						LOW
Admin	5116-	Accrued leave	91,469	119,670	127,967		102,684							LOW
Admin	5120-	Benefits	256,711	296,545	315,418	525,500	354,838	577,247	437,349	552,449	580,071	591,672	603,505	LOW
Admin	5121-	Deferred Comp Employer Match			2,434	3,600	2,855	4,599	4,554	4,831	5,073	5,073	5,073	LOW
Admin	5130-	Workers compensation	15,100	9,600	13,000	13,200	13,200	10,700	10,700	12,400	12,400	12,400	12,400	LOW
Admin	5140-	ENG & CBJ workforce			156	(608,200)		(669,644)	(41,500)	(278,800)	(477,900)	(487,400)	(497,100)	LOW
Admin	5160-	Bonuses					14,343	13,750	17,750	10,000				HIGH
Admin	5201-	Mileage					47							LOW
Admin	5202-	Travel and training	220							10,000	10,000	10,000	10,000	HIGH
Admin	5204-	Recruitment					7,247							HIGH
Admin	5310-	Telephone	9,383	8,519	8,727	10,000	8,900	10,000	10,000	10,000	10,000	10,000	10,000	LOW
Admin	5320-	Printing	610	2,861	1,714	2,000	3,200	2,000	2,000	2,000	2,000	2,000	2,000	LOW
Admin	5322-	Advertising	300	480	1,096	1,000	1,860	1,000	1,000	1,000	1,000	1,000	1,000	LOW
Admin	5332-	Electricity	997	2,210	3,416	3,500	3,442	3,500	3,500	3,500	3,500	3,500	3,500	LOW
Admin	5375-	GL, Auto & EE Pract								700	700	700	700	LOW
Admin	5380-	Dues and subscriptions	8,909	10,805	10,380	12,000	12,893	12,000	13,500	13,500	13,500	13,500	13,500	HIGH
Admin	5390-	Contractual services	15,551	60,741	35,117	25,000	84,419	55,000	53,500	47,000	47,000	47,000	47,000	MEDIUM
Admin	5394-	Full Cost Allocation	372,800	412,600	374,500	358,000	358,000	359,900	359,900	426,736	426,736	426,736	426,736	NONE
Admin	5480-	Office supplies	389	741	1,546	1,500	393	1,500	1,500	1,500	1,500	1,500	1,500	MEDIUM
Admin	5481-	Postage and parcel post	186	134	41	400	63	400	400	400	400	400	400	MEDIUM
Admin	5490-	Materials and commodities	3,396	1,464	870	2,000	5,360	2,000	2,000	2,000	2,000	2,000	2,000	MEDIUM
Admin	5494-	Loss contingency				1,000	0	1,000	1,000	1,000	1,000	1,000	1,000	NONE
Admin	5496-	Minor equipment				1,000	0	1,000	5,000	5,000				MEDIUM
Admin	7005-	Reimbursable Expense - Externa		(350)			(50)							NONE
SUBTOTAL:			1,215,071	1,481,296	1,473,766	1,404,000	1,617,392	1,561,470	1,636,202	1,877,474	1,743,851	1,768,050	1,792,722	-
Terminal														-
Terminal	5110-	Salaries	377,948	418,353	475,007	631,500	554,676	663,336	663,358	685,418	717,222	730,579	744,204	LOW
Terminal	5111-	Overtime	37,584	50,530	35,717	15,000	49,586	15,432	15,000	15,000	15,000	15,000	15,000	LOW
Terminal	5116-	Accrued leave	70,945	63,950	83,590		86,467							LOW
Terminal	5120-	Benefits	266,966	295,070	340,169	414,600	393,155	425,768	454,524	466,324	476,668	485,455	494,418	LOW
Terminal	5121-	Deferred Comp Employer Match			5,372	6,700	5,677	9,302	9,302	10,577	10,577	10,577	10,577	LOW
Terminal	5130-	Workers compensation	10,700	6,700	9,200	9,400	9,400	7,600	7,600	8,800	8,800	8,800	8,800	LOW
Terminal	5160-	Bonuses						27,500	27,500	20,000				HIGH
Terminal	5202-	Travel and training	770					2,000	2,000	5,000	5,000	5,000	5,000	HIGH
Terminal	5310-	Telephone	5,174	5,449	6,183	6,000	8,183	7,200	10,176	10,176	10,176	10,176	10,176	LOW
Terminal	5320-	Printing	103				367							LOW
Terminal	5332-	Electricity	173,886	185,681	191,229	185,000	210,910	202,000	215,000	215,000	220,000	220,000	220,000	LOW
Terminal	5333-	Fuel oil & propane	12,676	4,906		4,000		4,000	4,000	4,000	4,000	4,000	4,000	LOW
Terminal	5334-	Refuse disposal	14,043	16,459	23,865	16,000	32,486	33,000	35,000	35,000	35,000	35,000	35,000	LOW
Terminal	5335-	Water service	3,922	5,206	5,341	6,000	5,392	6,000	6,000	6,000	6,000	6,000	6,000	LOW
Terminal	5336-	Wastewater service	14,781	19,622	20,094	20,000	20,263	20,000	21,000	21,000	21,000	21,000	21,000	LOW
Terminal	5340-	Repairs	4,213	29,622	6,727	35,000	29,469	35,000	35,000	35,000	35,000	35,000	35,000	MEDIUM
Terminal	5344-	Maintenance - buildings		182,103	13,297	8,000	0	8,000	8,000	8,000	8,000	8,000	8,000	NONE
Terminal	5370-	Spec & Prop	59,135	110,648	125,889	134,600	129,326	128,300	128,300	115,600	115,600	115,600	115,600	NONE
Terminal	5375-	GL, Auto & EE Pract								500	500	500	500	NONE
Terminal	5390-	Contractual services	147,892	165,485	257,820	220,000	153,829	220,000	257,400	233,100	233,100	233,100	233,100	LOW

Attachment H

Terminal	5490-(Materials and commodities	160,632	213,889	179,767	153,200	263,769	172,800	188,200	198,200	153,200	153,200	153,200	LOW
Terminal	5494-(Loss contingency				1,000	0	1,000	1,000	1,000	1,000	1,000	1,000	NONE
Terminal	5496-(Minor equipment	2,973			55,000	7,586	45,000	35,000	35,000	35,000	35,000	35,000	LOW
Terminal	5510-(Vehicles and equipment	38,390	9,108	19,210	9,000	0	20,000	20,000					MEDIUM
	SUBTOTAL:	1,402,736	1,783,037	1,798,476	1,930,000	1,960,540	2,053,237	2,143,360	2,128,695	2,110,843	2,132,987	2,155,574	-
													-
													-
Airfield	Acct Code Account Description	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Amended	FY2025 Actuals	FY2026 Amended	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	
Airfield	5110- Salaries	777,523	762,858	805,085	1,246,100	824,597	1,357,982	1,269,438	1,436,120	1,505,644	1,534,844	1,564,628	LOW
Airfield	5111- Overtime	170,011	143,722	138,805	200,000	113,232	202,693	202,693	220,000	220,000	220,000	220,000	LOW
Airfield	5116- Accrued leave	98,911	106,663	96,209		95,349							LOW
Airfield	5120- Benefits	531,559	515,285	494,566	809,000	519,677	790,811	853,836	1,001,011	1,043,358	1,061,144	1,079,285	LOW
Airfield	5121- Deferred Comp Employer Match			8,628	15,600	11,864	13,744	13,744	16,926	16,926	16,926	16,926	LOW
Airfield	5130- Workers compensation	26,900	16,900	23,200	23,500	23,500	19,000	19,000	22,000	22,000	22,000	22,000	LOW
Airfield	5140- Engineering workforce				(462,500)		(418,300)	(402,300)	(443,300)	(465,100)	(474,500)	(484,000)	LOW
Airfield	5160- Bonuses						34,375	34,375	25,000				HIGH
Airfield	5202- Travel and training	1,230			3,600	545	3,600	1,000	16,000	16,000	16,000	16,000	HIGH
Airfield	5310- Telephone	4,870	6,090	6,361	5,000	6,494	6,460	6,460	6,460	6,460	6,460	6,460	LOW
Airfield	5320- Printing		73			91							LOW
Airfield	5322- Advertising	198	176	206		281							LOW
Airfield	5332- Electricity	143,995	133,528	116,696	136,500	132,892	125,000	135,000	135,000	135,000	135,000	135,000	LOW
Airfield	5333- Fuel oil & propane	28,870	81,721	52,878	30,000	45,263	45,000	45,000	45,000	45,000	45,000	45,000	LOW
Airfield	5334- Refuse disposal	4,462	12,637	2,690	5,000	6,536	9,000	9,000	9,000	9,000	9,000	9,000	LOW
Airfield	5335- Water service	12,264	13,861	14,246	15,000	14,358	16,000	16,000	16,000	16,000	16,000	16,000	LOW
Airfield	5336- Wastewater service	43,033	67,904	81,887	45,000	72,871	82,000	82,000	82,000	82,000	82,000	82,000	LOW
Airfield	5340- Repairs	48,444	51,884	27,543	55,000	42,844	55,000	155,000	55,000	55,000	55,000	55,000	LOW
Airfield	5344- Maintenance - buildings	8,358	49,925	0	4,000	0	4,000	4,000	4,000	4,000	4,000	4,000	HIGH
Airfield	5360- Equipment rentals	25,699	47,613	94,316	25,000	29,905	30,000	30,000	30,000	30,000	30,000	30,000	LOW
Airfield	5362- Fleet replacement reserve	30,000	30,000	30,000	60,000	60,000	60,000	60,000	100,000	100,000	100,000	100,000	MEDIUM
Airfield	5370- Spec & Prop	118,270	221,195	251,878	269,300	258,751	256,300	256,300	231,200	231,200	231,200	231,200	NONE
Airfield	5375- General Liab, Auto & EE Pract	6,800	7,200	4,900	4,600	4,600	1,300	1,300	3,300	3,300	3,300	3,300	NONE
Airfield	5380- Dues and subscriptions		4,000	4,000		1,566		1,500	1,500	1,500	1,500	1,500	HIGH
Airfield	5390- Contractual services	189,857	628,765	1,375,767	376,000	368,914	381,000	148,900	148,900	148,900	148,900	373,900	LOW
Airfield	5392- Management and consultant fee:	172,258	210,924	197,009	215,000	237,422	235,000	237,400	249,270	261,734	261,734	261,734	NONE
Airfield	5480- Office supplies	2,265	5,488	4,951	5,000	2,462	5,000	2,500	2,500	2,500	2,500	2,500	LOW
Airfield	5490- Materials and commodities	1,087,778	1,271,684	1,343,342	1,250,600	1,200,842	1,352,600	1,011,700	1,370,100	1,370,100	1,370,100	1,370,100	LOW
Airfield	5492- Gasoline and oil	136,782	110,949	133,499	130,000	62,884	130,000	130,000	130,000	130,000	130,000	130,000	LOW
Airfield	5496- Minor equipment		3,173	0	2,500	3,176	2,500	5,000	5,000	5,000	5,000	5,000	LOW
Airfield	5510- Vehicles and equipment		48,715	10,000		18,783	0	0	0	0	0	0	HIGH
Airfield	5690- Construction	21,887	271,865	211,397	295,000	295,000	0	0	0	0	0	0	HIGH
Airfield	5830- Fees	1,322		1,792		223							LOW
Airfield	7005- Reimb (usually Jury Duty checks)					(50)							NONE
	SUBTOTAL:	3,693,665	4,825,039	5,531,851	4,763,800	4,454,872	4,800,066	4,328,846	4,917,987	4,995,521	5,033,107	5,296,532	-
													-

Attachment H

ARFF	Acct Code	Account Description	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Amended	FY2025 Actuals	FY2026 Amended	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	
ARFF	5202-(	Travel and training	35,186	22,740	33,363	62,600	63,989	57,260	57,260	57,260	57,260	57,260	57,260	NONE
ARFF	5310-(	Telephone	1,797	1,774	1,845	1,800	1,843	1,800	1,800	1,800	1,800	1,800	1,800	NONE
ARFF	5320-(	Printing					704							NONE
ARFF	5330-(	Rental			12,000	24,000	24,000	24,000	24,000	24,000	24,000	0	0	NONE
ARFF	5332-(	Electricity	9,021	9,605	10,510	9,900	31,164	25,500	25,500	25,500	25,500	25,500	25,500	NONE
ARFF	5333-(	Fuel oil & propane	22,701	28,611	25,270	31,800	364	500	500	500	500	500	500	NONE
ARFF	5334-(	Refuse disposal	1,939	2,681	2,382	2,900	2,632	2,600	2,600	2,600	2,600	2,600	2,600	NONE
ARFF	5335-(	Water service	356	399	388	500	800	500	500	500	500	500	500	NONE
ARFF	5336-(	Wastewater service	1,349	1,511	1,465	1,600	3,019	1,500	1,500	1,500	1,500	1,500	1,500	NONE
ARFF	5340-(	Repairs	27,123	13,785	13,297	25,200	13,852	25,200	25,200	25,200	25,200	25,200	25,200	NONE
ARFF	5345-(	Building Maint Division Charges	28,200	27,800	29,100	32,400	32,400	29,700	29,700	29,700	29,700	29,700	29,700	NONE
ARFF	5380-(	Dues and subscriptions	195	540	205	300	275	1,900	1,900	1,900	1,900	1,900	1,900	NONE
ARFF	5390-(	Contractual services	1,042,010	1,064,800	1,206,854	1,358,500	1,358,500	1,330,800	1,330,800	1,370,724	1,439,260	1,468,045	1,497,406	NONE
ARFF	5488-(	Uniforms and safety equipment	190	172	4,984	5,000	0	5,000	5,000	5,000	5,000	5,000	5,000	NONE
ARFF	5490-(	Materials and commodities	6,391	620	243	2,000	4,826	2,000	2,000	2,000	2,000	2,000	2,000	NONE
ARFF	5491-(	Safety programs and equipment					160							NONE
ARFF	5492-(	Gasoline and oil	4,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	NONE
ARFF	5493-(	Chemicals	(955)	4,994	6,594	5,000	77,182	7,500	7,500	7,500	7,500	7,500	7,500	NONE
ARFF	5496-(	Minor equipment	30,322	17,356	35,761	32,000	27,426	32,000	32,000	32,000	32,000	32,000	32,000	NONE
	SUBTOTAL:		1,210,511	1,202,390	1,389,261	1,600,500	1,648,136	1,552,760	1,552,760	1,592,684	1,661,220	1,666,005	1,695,366	-
									187,298					-
Security	Acct Code	Account Description	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Amended	FY2025 Actuals	FY2026 Amended	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	
Security	5110-(	Salaries					9,623	82,308	151,089	192,916	202,562	206,613	210,745	LOW
Security	5111-(	Overtime					138							LOW
Security	5116-(	Accrued Leave					1,167							LOW
Security	5120-(	Benefits					3,221	53,332	88,431	120,438	126,460	128,989	131,569	LOW
Security	5160-(	Bonuses						2,750	2,750	2,000				HIGH
Security	5202	Training							1,500	2,000	2,000	2,000	2,000	HIGH
Security	5204	Recruitment							15,000					HIGH
Security	5310-(	Telephone	1,430	1,283	1,330	1,300	2,989	2,954	2,954	2,954	2,954	2,954	2,954	LOW
Security	5370-(	Spec & Prop	19,778	36,916	41,996	44,900	43,142	42,700	42,700	38,600	38,600	38,600	38,600	NONE
Security	5390-(	Contractual services	769,043	767,162	907,305	1,016,600	990,185	1,057,100	1,057,100	1,087,613	1,139,994	1,139,994	1,139,994	NONE
Security	5392-(	Management and consultant fee:	6,000	10,000	12,000	10,000	6,000	10,000	10,000	10,000	10,000	10,000	10,000	NONE
Security	5489-(	Uniform and tool allowance					6,500	6,500	6,500	6,500	6,500	6,500	6,500	NONE
Security	5490-(	Materials and commodities	2,330	6,270	9,476	6,000	8,443	6,000	6,000	6,000	6,000	6,000	6,000	NONE
Security	5510-(	Vehicles & Equipment								400,000				LOW
	SUBTOTAL:		798,582	821,632	972,108	1,085,300	1,064,908	1,263,645	1,384,024	1,869,021	1,535,069	1,541,650	1,548,362	-
														-
Landside	Acct Code	Account Description	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Amended	FY2025 Actuals	FY2026 Amended	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	
Landside	5332-(	Electricity	1,212	1,159	1,097	1,300	1,081	1,300	1,300	1,300	1,300	1,300	1,300	LOW
Landside	5350-(	Landscape Division Charges	25,800	29,000	44,100	39,400	39,400	15,400	15,400	22,700	22,700	22,700	22,700	NONE
	SUBTOTAL:		27,012	30,159	45,197	40,700	40,481	16,700	16,700	24,000	24,000	24,000	24,000	-
														-
PFAS	Acct Code	Account Description	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Amended	FY2025 Actuals	FY2026 Amended	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	
PFAS	5390-(	Contractual services	29,200	16,589	0	20,000	0	20,000	20,000	20,000	20,000	20,000	20,000	LOW
AIRPORT TOTAL OPERATING EXPENSES:			8,376,777	10,160,142	11,210,659	10,844,300	10,786,329	11,267,877	11,081,892	12,429,861	12,090,505	12,185,799	12,532,557	

Attachment I

Accounting Unit	Account Description	FY2024 Actuals	FY2025 Amended	FY2025 Actuals	FY2026 Approved	FY2026 Adopted	FY2026 Amended	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	JNU Control
NON-DEPT	Bad debts (all)	4,421		(1,734)				3,000	3,000	3,000	3,000	3,000	NONE
NON-DEPT	Interest income	(29,961)	(87,200)	(12,159)	(90,500)	(38,600)	(38,600)	(38,600)	(1,600)	(1,600)	(1,600)	(1,600)	NONE
NON-DEPT	AR interest and fines	(1,326)		(14,872)		(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	NONE
NON-DEPT	UB Fin Chg Rev	(230)		(219)									NONE
NON-DEPT	Proceeds on disposal of assets	(495)		(7,670)				(8,000)	(1,000)	(1,000)	(1,000)	(1,000)	NONE
ADMIN	Fingerprinting Fees	(13,150)	(18,000)	(8,775)	(18,000)	(15,000)	(15,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	HIGH
ADMIN	Badging Fees	(68,890)	(60,000)	(61,237)	(60,000)	(70,000)	(70,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	HIGH
ADMIN	Staff Parking Fees	(60,510)	(55,000)	(54,047)	(55,000)	(60,500)	(60,500)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	HIGH
ADMIN	Miscellaneous revenue	(12,124)	(500)	(20,997)	(500)								HIGH
	SUBTOTAL:	(182,265)	(220,700)	(181,709)	(224,000)	(186,100)	(186,100)	(175,600)	(131,600)	(131,600)	(131,600)	(131,600)	-
													-
AIRFIELD	State shared revenues	(57,554)	(90,000)	(77,407)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	NONE
AIRFIELD	Fuel Flowage SIG Part121-Air Carr	(884,970)	(1,125,600)	(1,131,523)	(1,125,600)	(1,125,600)	(1,125,600)	(1,161,866)	(1,336,146)	(1,369,066)	(1,303,742)	(1,436,486)	HIGH
AIRFIELD	Jetway Use (Jetbridge 5 & 2 shared)		(126,000)	(126,000)	(126,000)	(112,000)	(112,000)	(126,000)	(126,000)	(126,000)	(126,000)	(126,000)	HIGH
AIRFIELD	Air carrier Landing Fees (SIG)	(2,837,882)	(3,273,900)	(3,543,668)	(3,273,900)	(3,273,900)	(3,118,500)	(3,294,900)	(3,531,659)	(3,576,939)	(3,693,215)	(3,821,622)	HIGH
AIRFIELD	Commercial Aircraft Parking	(11,897)	(130,700)	(123,595)	(130,700)	(127,500)	(127,500)	(127,500)	(127,500)	(127,500)	(127,500)	(127,500)	HIGH
AIRFIELD	Small Aircraft Parking/Tiedowns/	(48,396)	(39,800)	(61,174)	(39,800)	(49,000)	(49,000)	(49,000)	(49,000)	(49,000)	(49,000)	(49,000)	HIGH
AIRFIELD	Fuel Flowage SIG Part 135/GA	(314,387)	(352,300)	(372,268)	(352,300)	(365,400)	(365,400)	(338,676)	(395,122)	(378,342)	(361,187)	(359,512)	HIGH
AIRFIELD	Fuel Flowage Non-SIG Part135/GA	(220,438)	(147,300)	(114,424)	(147,300)	(169,100)	(169,100)	(114,435)	(128,390)	(121,217)	(148,054)	(152,410)	HIGH
AIRFIELD	Landing Fees Part 135/GA	(87,195)	(105,600)	(90,742)	(105,600)	(94,700)	(94,700)	(131,049)	(141,170)	(142,582)	(147,722)	(150,662)	HIGH
AIRFIELD	Water Services	(23,849)	(23,000)	(24,208)	(23,000)	(23,000)	(23,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	LOW
AIRFIELD	Sewer Services	(74,769)	(72,500)	(79,134)	(72,500)	(72,500)	(72,500)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	LOW
AIRFIELD	Fuel Sales/ARFF Budgeted Amour	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	LOW
AIRFIELD	Rental Car Storage	(151,275)	(125,000)	(151,200)	(125,000)	(151,300)	(151,300)	(151,200)	(151,200)	(151,200)	(151,200)	(151,200)	HIGH
AIRFIELD	Concession Food&Bev			(1,247)				(2,994)	(2,994)	(2,994)	(2,994)	(2,994)	LOW
AIRFIELD	FAA-CWO Lease	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	MEDIUM
AIRFIELD	Airfield Ground Leases	(598,848)	(1,164,200)	(1,029,303)	(1,164,200)	(1,258,800)	(1,258,800)	(1,030,800)	(1,192,620)	(1,192,620)	(1,192,620)	(1,335,620)	HIGH
AIRFIELD	Miscellaneous revenue		-										LOW
	SUBTOTAL:	(5,328,460)	(6,792,900)	(6,942,892)	(6,792,900)	(6,929,800)	(6,774,400)	(6,740,420)	(7,393,801)	(7,449,460)	(7,515,234)	(7,925,006)	-
													-
SECURITY	TSA LEO Reimb	(148,000)	(127,700)	-	(127,700)	-	-	-	-	-	-	-	NONE
SECURITY	Customs Fees	(80)	(100)		(100)			(8)					LOW
SECURITY	Air Carrier Security Fee (AK AIR &	(726,342)	(872,700)	(1,003,970)	(872,700)	(919,324)	(919,324)	(919,324)	(1,870,448)	(1,534,351)	(1,540,370)	(1,549,598)	HIGH
SECURITY	Minor Violations	(650)	(2,000)	(1,345)	(2,000)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	MEDIUM
	SUBTOTAL:	(875,072)	(1,002,500)	(1,005,315)	(1,002,500)	(920,824)	(920,824)	(920,832)	(1,871,948)	(1,535,851)	(1,541,870)	(1,551,098)	-

Attachment I

Accounting Unit	Account Description	FY2024 Actuals	FY2025 Amended	FY2025 Actuals	FY2026 Approved	FY2026 Adopted	FY2026 Amended	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	JNU Control
TERMINAL	Taxi, Bus Access Fees	(117,608)	(75,000)	(141,088)	(75,000)	(117,600)	(117,600)	(150,000)	(150,000)	(155,000)	(155,000)	(160,000)	HIGH
TERMINAL	FAA Tower/Equip Rm	(213,804)	(117,900)	(160,013)	(117,900)	(117,900)	(131,200)	(54,905)	(104,613)	(104,613)	(104,613)	(104,613)	MEDIUM
TERMINAL	Advertising Display	(175,582)	(86,000)	(170,156)	(86,000)	(139,600)	(139,600)	(170,156)	(175,156)	(180,156)	(180,156)	(180,156)	LOW
TERMINAL	Fee revenues CAR RENTAL	(653,357)	(600,000)	(651,608)	(600,000)	(653,400)	(653,400)	(653,400)	(658,400)	(663,400)	(663,400)	(663,400)	LOW
TERMINAL	Vending revenue	(50,087)	(52,000)	(46,781)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	LOW
TERMINAL	Facility rental revenue	(2,215)	(1,500)	(12,658)	(1,500)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	MEDIUM
TERMINAL	Federal Terminal Lease	(28,362)	(29,000)	(29,239)	(29,000)	(28,400)	(28,400)	(30,172)	(30,172)	(30,172)	(30,172)	(30,172)	MEDIUM
TERMINAL	Parking Lot Lease	(285,840)	(480,000)	(427,855)	(480,000)	(480,000)	(480,000)	(480,000)	(480,000)	(480,000)	(480,000)	(480,000)	LOW
TERMINAL	Air Carrier Terminal Lease (plus JOINT USE)		(803,700)	(731,062)	(803,700)	(788,000)	(788,000)	(802,117)	(954,230)	(878,363)	(908,321)	(934,442)	HIGH
TERMINAL	Other Terminal Leases (ATM, Sea	(31,821)	(152,000)	(103,382)	(152,000)	(102,000)	(102,031)	(102,031)	(122,438)	(122,438)	(126,723)	(130,525)	LOW
TERMINAL	Rest., Bar, Flight Kitchen (Concess	(161,910)	(165,000)	(178,829)	(165,000)	(161,900)	(161,900)	(180,000)	(180,000)	(185,000)	(185,000)	(190,000)	LOW
TERMINAL	Gift Shop (Concessions)	(13,263)	(27,500)	(67,380)	(27,500)	(27,500)	(27,500)	(81,140)	(81,140)	(81,140)	(81,140)	(81,140)	LOW
TERMINAL	Miscellaneous revenue	(540)	(1,000)		(1,000)								LOW
	SUBTOTAL:	(1,734,389)	(2,590,600)	(2,720,052)	(2,590,600)	(2,670,500)	(2,683,831)	(2,758,121)	(2,990,349)	(2,934,482)	(2,968,725)	(3,008,648)	
	TOTAL OPERATING REVENUES:	(8,120,186)	(10,606,700)	(10,849,968)	(10,610,000)	(10,707,224)	(10,565,155)	(10,594,972)	(12,387,698)	(12,051,393)	(12,157,429)	(12,616,352)	

BUDGET REQUEST FY27

ADMIN Travel & Training - 5202			FY25 Actl	FY26 Bdgt	FY26 Proj	FY27 Proj	FY28 Proj
1 Training							
AAAЕ Training for Manager & Bus Manager (online)						3.5	3.5
AAAЕ training for PM's (w Travel)						5.0	5.0
Excel, etc Training for Acct Tech I or Admin Assist (online)						1.5	1.5
TOTALS						10.0	10.0
	FY24 Actual	FY25 Budget					
			-	-	-	10.0	10.0
ADDITIONAL COMMENTS OR JUSTIFICATION							
Training							
Account Description: JNU							
Posting Account Code (PAC): 560500101-5202							

BUDGET REQUEST FY27													
ADMIN Minor Equip - 5496 (below \$5K)			FY25 Actl	FY26 Bdgt	FY26 Proj	FY27 Proj	FY28 Proj						
Printer (Front Desk)			-	-	5.0	5.0	-						
Printer (PM/Back Desks)													
Both printers making noises, very old and no maintenance contract available													
MISC				1.0									
TOTALS			-	1.0	5.0	5.0	-						
<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: center;">FY25 Budget</td> <td></td> </tr> <tr> <td style="text-align: center;">FY24 Actual</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> </table>				FY25 Budget		FY24 Actual	-	-					
	FY25 Budget												
FY24 Actual	-	-											
ADDITIONAL COMMENTS OR JUSTIFICATION													
Account Description: JNU													
Posting Account Code (PAC): 560500101-5496													

BUDGET REQUEST FY27

Terminal Travel & Training - 5202			FY25 Actl	FY26 Bdgt	FY26 Proj	FY27 Proj	FY28 Proj
1 Training							
Albay, A. - Building Custodian - Event - In-State - 3 Days - No Certification				2.0			
Roof & OSHA certifications for Bobby's EE					5.0	5.0	5.0
Possible addtl training: Overhead door Training- terminal & Airfield: SCAB, SREB, Terminal							
TOTALS							
	FY24 Actual	FY25 Budget	-	2.0	5.0	5.0	5.0
ADDITIONAL COMMENTS OR JUSTIFICATION							
Training							
Account Description: JNU							
Posting Account Code (PAC): 560500201-5202							

BUDGET REQUEST FY27																
Terminal Repairs - 5340			FY25 Actl	FY26 Bdgt	FY26 Proj	FY27 Proj	FY28 Proj									
Heating, Plumbing, Fire Supressant, Electrical, Jetway, Fans (Unexpected repairs contracted outside of in house Maint or Maint Contracts)			29.5	35.0	35.0	35.0	35.0									
TOTALS			29.5	35.0	35.0	35.0	35.0									
<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: center;">FY25 Budget</td> <td></td> </tr> <tr> <td style="text-align: center;">FY24 Actual</td> <td style="text-align: center;">35.0</td> <td></td> </tr> <tr> <td style="text-align: center;">6.7</td> <td></td> <td></td> </tr> </table>				FY25 Budget		FY24 Actual	35.0		6.7							
	FY25 Budget															
FY24 Actual	35.0															
6.7																
ADDITIONAL COMMENTS OR JUSTIFICATION																
Account Description: JNU																
Posting Account Code (PAC): 560500201-5340																

BUDGET REQUEST FY27					
Terminal Materials & Commodities - 5490	FY25 Actl	FY26 Bdgt	FY26 Proj	FY27 Proj	FY28 Proj
Paper goods 10 cases TP/Towel winter/20 each summer	53.0	42.0	26.4	26.4	26.4
Plastic trash bags	11.0	11.0	6.0	6.0	6.0
Cleaning Chemicals	6.0	6.0	6.0	6.0	6.0
Plumbing & Electrical Small tools	2.0	2.0	2.0	2.0	2.0
Janitorial Supplies (mops, soap, brooms, buckets, signs)	3.0	3.0	3.0	3.0	3.0
Uniforms (9 crew x 3 about @ \$250ea uniform) (boots, jackets, pants, shirts)	6.8	11.8	6.8	6.8	6.8
Air Filters (w HVAC EE 180 filters changed 4/yr (\$35 ea filter))	25.0	25.0	25.0	25.0	25.0
HVAC parts (control boards, fan motors, refrigerant, sensors)	8.0	8.0	8.0	8.0	8.0
Jetway parts	13.0	13.0	13.0	13.0	13.0
Paint & paint supply	3.0	3.0	3.0	3.0	3.0
Lightbulbs/fixtures (Trying to change all to LED within a couple yrs)	8.0	8.0	4.0	4.0	4.0
(*)Misc. proj materials, electronics, plumbing, electrical	23.1	30.0	40.0	40.0	40.0
Parts for conveyer repair	-	-	35.0	35.0	
floor scrubber (3 yr life)		10.0		10.0	
ROBSON: Parts to repair broken bagbelt on DEC 2024 PO 117651	5.0				
GREAT FENCE	4.8				
GRAINGER	31.4				
CARHARTT	2.6				
COMMERCIAL SIGNS	8.0				
PPE: Pressurize vessel containment, OSHA compliance equip/material, etc)			10.0	10.0	10.0
ARCONAS	4.6				
Valley Lumber	11.0				
AMAZON	20.1				
COSTCO	14.4				
TOTALS					
	180.0	153.2			
	263.8	172.8	188.2	198.2	153.2
ADDITIONAL COMMENTS OR JUSTIFICATION					
-					
GTHP Ethynol not needed until 2031					
(*)Valley Lumber, Costco, Office Max, Amazon, Home Depot, Northern Sales, Thermal Supply, AK Industrial Hardware, NC Machinery, Tyler Rental, Fred Meyers, Glacier Auto Parts, Dungerees Inc,					
Account Description: JNU					
Posting Account Code (PAC): 560500201-5490					

BUDGET REQUEST FY27

Airfield Travel & Training - 5202				FY25 Actl	FY26 Bdgt	FY26 Proj	FY27 Proj	FY28 Proj
1 Training				0.5	3.6	1.0	16.0	16.0
Detail fr Andres 10/15/25								
Training Courses for Airfield Maintenance Staff								
OSHA ClickSafety	QTY	Unit Price	Totals					
Electrical Safety and LOTO for General Industry	12	\$64	\$768					
Fall Protection for General Industry Safety Pack	12	\$40	\$480					
Confined Space Awareness for General Industry	12	\$60	\$720					
Respiratory Protection Awareness for General Industry	12	\$30	\$360					
Hazard Communication Awareness (HazComGHS) for All Industries	12	\$30	\$360					
Forklift Operator Certification Preparation for Construction	12	\$30	\$360					
OSHA Courses - Misc Add-ons	12	\$60	\$720					
			\$3,768					
AAAE								
ACE Ops Certification Registration	5	\$545	\$2,725					
Basic ASOS Course – Virtual Course	5	\$645	\$3,225					
Advanced ASOS Course – Virtual Course	5	\$645	\$3,225					
Travel, AAAE Northeast Chapter Snow Symposium	2	\$1,500	\$3,000					
			\$12,175					
TOTAL			\$15,943					
Possibly pay somebody to come train/certify maintenance EEs on SREB doors								
TOTALS				0.5	3.6	1.0	16.0	16.0
ADDITIONAL COMMENTS OR JUSTIFICATION								
Training								
Account Description: JNU								
Posting Account Code (PAC): 560500301-5202								

BUDGET REQUEST FY27

Airfield Equip Rental - 5360	FY25 Actl	FY26 Bdgt	FY26 Proj	FY27 Proj	FY28 Proj
1 AK Waste Portable Toilets (TC) RECURRING	8.0	8.0	8.0	8.0	8.0
2 Manlift	9.0	9.0	9.0	9.0	9.0
3 Other	13.0	13.0	13.0	13.0	13.0
rollers/compactors					
fencing					
fork/skid					
lighting-portable					
TOTALS	30.0	30.0	30.0	30.0	30.0

	FY24 Actual	FY25 Budget				
TOTALS	94.0	25.0		30.0	30.0	30.0

ADDITIONAL COMMENTS OR JUSTIFICATION	
Rental of misc equipment, i.e small excavator, boom truck, welding gases, portable generator.	
Account Description: JNU	
Posting Account Code (PAC): 560500301-5360	

BUDGET REQUEST FY27

Airfield Minor Equip - 5496			FY25 Actl	FY26 Bdgt	FY26 Proj	FY27 Proj	FY28 Proj
1 Misc Equipment			3.2	2.5	5.0	5.0	5.0
TOTALS							
	FY24 Actual	FY25 Budget					
	-	2.5	3.2	2.5	5.0	5.0	5.0
ADDITIONAL COMMENTS OR JUSTIFICATION			-0.7				
Replace obsolete equipment, i.e old printers & ink/toner, Computers fr IT.							
Account Description: JNU							
Posting Account Code (PAC): 560500301-5496							

BUDGET REQUEST FY27

Airfield Materials & Commodities - 5490		Order QTY	FY25 Actl	FY26 Bdgt	FY26 Proj	FY27 Proj	FY28 Proj
1	NewDeal-De-icing (MR SS) RECURR \$_2800/ton	275 Tons	658.4	775.0	494.0	775.0	775.0
2	CG90 - CP Industries (TC) RECURRI 1083/ton	~60 Tons	65.0	65.0	62.6	65.0	65.0
3	Sand - AK JNU Contr (TC) RECURRI 32.5/ton	3000 Tons	37.0	110.0	75.0	110.0	110.0
4	Veh Lub Supplies		35.0	35.0	35.0	35.0	35.0
5	Gates/Fencing Materials + Airfield Security		35.0	45.0	20.0	20.0	20.0
6	Snow Blades RECURRING		5.0	10.0	10.0	10.0	10.0
7	ADB Safegate (Light Parts) (SS) RECURRING		30.0	30.0	40.0	40.0	40.0
8	Airfield Parts, Tools, Supplies		45.0	50.0	50.0	50.0	50.0
9	Oil Spill Response		5.0	10.0	10.0	10.0	10.0
10	Broom Cassettes, 9 Sets - Airgas USA (MR SS) RECURRING		85.0	100.0	50.0	100.0	100.0
11	Uniforms		12.0	12.0	12.0	12.0	12.0
12	CDL Renewals		0.6	0.6	0.6	0.6	0.6
13	Misc Veh Parts-(Fastenal, etc)		70.0	75.0	75.0	75.0	75.0
14	Airfield NonMVMT Paint		8.0	10.0	10.0	10.0	10.0
15	Safety		10.0	10.0	10.0	10.0	10.0
16	Vaisala Xweather Runway Monitoring (MR SS \$7.5K/yr) RECURRI		7.4	7.5	7.5	7.5	7.5
17	wheel rolling' supplies July 2025 FY26/2028 FY29/2031 FY32,etc		-	25.0	10.0		
18	MISC		40.0	40.0	40.0	40.0	40.0
	Adj per Patty on FY26 Budget		52.4	(57.5)			
TOTALS			1,200.8	1,352.6	1,011.7	1,370.1	1,370.1
ADDITIONAL COMMENTS OR JUSTIFICATION			0	-			
Account Description: JNU							
Posting Account Code (PAC): 560500301-5490							

BUDGET REQUEST FY27

SECURITY Travel & Training - 5202			FY25 Actl	FY26 Bdgt	FY26 Proj	FY27 Proj	FY28 Proj
1 Training							
AAAE Training for Security Manager (online)					1.5	2.0	2.0
TOTALS					1.5	2.0	2.0
	FY24 Actual	FY25 Budget	-	-	1.5	2.0	2.0
ADDITIONAL COMMENTS OR JUSTIFICATION							
Training							
Account Description: JNU							
Posting Account Code (PAC): 560500501-5202							

BUDGET REQUEST FY27																													
SECURITY Contractual - 5390	FY25 Actl	FY26 Bdgt	FY26 Proj	FY27 Proj	FY28 Proj																								
JPD Contract for 24 hr coverage (Union Increase adjusted)	950.2	1,017.1	1,017.1	1,047.6	1,100.0																								
Airbadge annual fee RECURRING	40.0	40.0	40.0	40.0	40.0																								
TOTALS																													
	990.2	1,057.1	1,057.1	1,087.6	1,140.0																								
ADDITIONAL COMMENTS OR JUSTIFICATION																													
0																													
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;"></td> <td style="width: 10%; text-align: center;">FY25</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td style="text-align: center;">FY24 Actual</td> <td style="text-align: center;">Budget</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">907.3</td> <td style="text-align: center;">1,016.6</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>							FY25								FY24 Actual	Budget							907.3	1,016.6					
	FY25																												
	FY24 Actual	Budget																											
	907.3	1,016.6																											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Account Description: JNU</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Posting Account Code (PAC): 560500501-5390</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>						Account Description: JNU						Posting Account Code (PAC): 560500501-5390																	
Account Description: JNU																													
Posting Account Code (PAC): 560500501-5390																													

BUDGET REQUEST FY27													
SECURITY Management & Consultant Fees			FY25 Actl	FY26 Bdgt	FY26 Proj	FY27 Proj	FY28 Proj						
AAAE/Transp Security Clearing fees for Airbadge processing RECURRING			6.0	10.0	10.0	10.0	10.0						
TOTALS			6.0	10.0	10.0	10.0	10.0						
<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: center;">FY25 Budget</td> <td></td> </tr> <tr> <td style="text-align: center;">FY24 Actual</td> <td style="text-align: center;">10.0</td> <td style="text-align: center;">12.0</td> </tr> </table>				FY25 Budget		FY24 Actual	10.0	12.0					
	FY25 Budget												
FY24 Actual	10.0	12.0											
ADDITIONAL COMMENTS OR JUSTIFICATION													
Account Description: JNU Posting Account Code (PAC): 560500501-5392													

BUDGET REQUEST FY27							
SECURITY Material & Commodities			FY25 Actl	FY26 Bdgt	FY26 Proj	FY27 Proj	FY28 Proj
In FY25 2 High quality, high endurance chairs for JPD @ JNU			4.4	6.0	6.0	6.0	6.0
			4.0				
TOTALS			8.4	6.0	6.0	6.0	6.0
ADDITIONAL COMMENTS OR JUSTIFICATION			0				
Account Description: JNU							
Posting Account Code (PAC): 560500501-5490							

CBJ Leave Usage & Budget Guidance

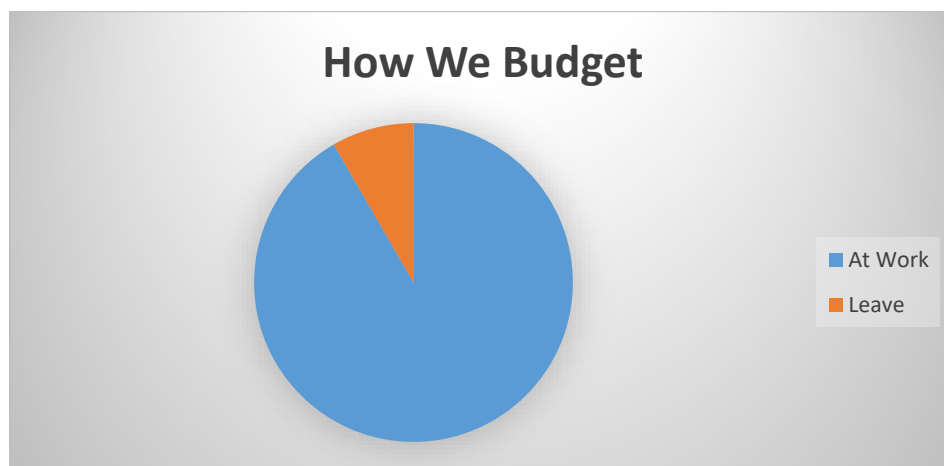
IMPORTANT NOTE: The City considers **the issuance** of leave (simply giving an employee the right to use an amount) as a form of payment. It is charged against the budget as soon as it is issued. The act of **using or cashing** in leave does not **affect expenses or the budget**.

How does the CBJ budget for personal leave?

CBJ budgets for each full-time employee to receive **12 months of payment each year**.

If we assume each benefitted employee is issued 1 month of leave payment annually (equivalent to roughly 20 paid days of personal leave in a calendar year), then that would mean that we budget as if an employee will only perform their job duties for payment 11 months of the year.

In other words, we assume the individual will not only be issued (paid) leave during the year but they will also use all of the leave payment so that they only need to be in the office for 11 months.



How does this work when preparing the budget?

In preparing our budgets we include the entire cost of those 12 months (or 11 months of work pay + 1 month of leave pay) in the salaries PAC (5110).

		FY19	FY20 Amd	FY20 4mo	FY20 Pro	FY21	FY22
Account	Description	Actuals	Budget	Actuals	Actuals	Requested	Requested
110030101	GF Clerk Operations						
	Administration						
5110-0000	Salaries	152,637	181,400	52,563	162,600	181,200	186,200
5111-0000	Overtime	1,993	4,200	2,286	6,000	5,800	6,800
5116-0000	Accrued leave	19,332		8,550			
5120-0000	Benefits	85,546	96,770	30,247	94,300	99,800	103,700
5130-0000	Workers compensation	1,600	1,600	1,600	1,600	1,100	1,100

Throughout the year, the system will split these costs up to their respective accounting codes, causing a little bit of a break between the budget and actuals (1 PAC in budget vs. 2 PACs in actuals). However, if you were to add the actuals in both 5110 + 5116, you could reasonably compare that to the original budget in 5110.

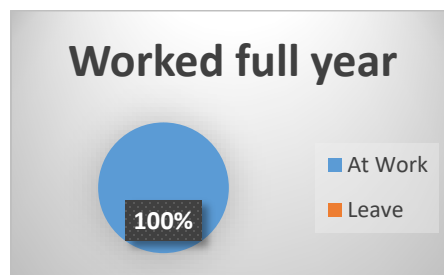
Seems simple - what could complicate it?

THE VARIABLE & THE FIXED COST

There is one big **variable** that isn't factored in to how we budget (above). That variable is **how many days a person *actually* comes to work**.

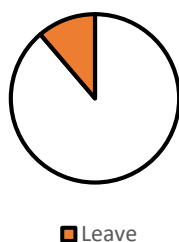
Scenario:

An employee works every day for a full year and does not use any of the leave he/she was issued. Now, 100% of the amount budgeted (or 12 months) has been used for only regular pay.



So what's the issue?

If you recall, leave is considered a form of **payment when issued**. As long as an individual is employed a full year, they will receive that "payment", regardless. In other words, **it's a fixed cost**. It **does not matter when the leave is actually used** (whether it's cashed it in, take time off, etc.).



Scenario Results:

In this scenario above, when we come to the end of the year, this individual who worked the entire year has now earned 12 months in regular payment and that additional 1 month in leave payment for a total of 13 months of payment. Or, they earned 1 month more of pay than was budgeted for.



Are you sure it doesn't matter when leave is cashed out? When I look at the account details, I see transactions in there that look like leave cash outs.

You are ready. It is time to enter the weeds.

There are two types of transactions that go in to the accrued leave expense account (5116):

- 1) Individual transactions - PR (red arrow). Think of this as someone **uses leave** or cashing leave out; and
- 2) The accrual transaction generated by the payroll system (LP - blue arrow). This is the mechanism that makes sure all leave is expensed **as it is issued**.

Company: USD

Accounting Unit: GF Fin-Control-Operations

Account Number: Accrued leave

Year, Periods: -

Buttons: Compare, Filter, Total, Reconcile, CSV Export

Summary: Begin bal: .00 USD, Posted: 136,879.17, Ending bal: 136,879.17

SC	Prd	Sys	Journal	Description	Stat	Amount	Rev
	1	LP	1 A	Expense Transaction	Hi	105,841.12-	N
	1	LP	1 N	Expense Transaction	Hi	101,963.42	Y
	1	PR	2 N	Summarized transaction	Hi	7,128.88	N
	1	PR	6 A	Estimated payroll expense	Hi	1,924.83-	N
	1	PR	6 N	Summarized transaction	Hi	5,450.08	N
	2	LP	1 A	Expense Transaction	Hi	101,963.42-	N
	2	LP	1 N	Expense Transaction	Hi	104,514.18	Y
	2	PR	2 N	Summarized transaction	Hi	3,851.13	N
	2	PR	4 N	Summarized transaction	Hi	3,031.96	N
	3	LP	1 A	Expense Transaction	Hi	104,514.18-	N
	3	LP	1 N	Expense Transaction	Hi	105,394.91	Y
	3	PR	2 N	Summarized transaction	Hi	5,152.47	N

Note: A red arrow points to the PR transaction on Prd 1. Two blue arrows point to the LP transactions on Prd 2.

As you'd expect, when people take leave or when leave is cashed out, a PR expense (debit) transaction shows up in the accrued leave PAC (5116). See the **red arrow** above.

***What might be lesser known, is that the system (LP) is calculating the aggregate value of a divisions leave bank each month. At the end of each month, the system posts the net increase/decrease to the leave bank as a pair of transactions in 5116. See the **blue arrows** above.

Key Points

- As employees is **issued** leave, the **leave bank increases** and **expenses increase** with it through the LP system.
- **When someone uses/cashes in leave expenses do not increase**

- Expenses go up because of the individual transaction (PR) that posts.
- Expenses go down by the exact same amount when the LP transactions post because the Leave bank the employee had accrued has gone down. **So, the net effect of taking the leave to expenses is 0.**

What does this mean?

It means that the expense account is not affected by individual transactions (PR) because those individual transactions are offset by a decrease in the leave bank (LP).

The amount of expenses is completely driven by when leave is issued (LP).

There is always a catch, right?

Right. There are several things that could increase the value of the leave from what was calculated during the budget cycle. For example, if an employee comes in to a new role that pays much more than their previous, their entire leave bank now has a much higher value than it did previously. This would show up as an additional expense in the accrued leave account (5116).

Example:

Employee A currently earns \$20 per hour and they also have a leave bank of 40 hours. They promote to a higher level paying position, say \$40 per hour.

Because of this promotion, not only have their future wages doubled, but the value of their existing leave bank has also doubled (we are paying out leave at \$40 an hour now instead of \$20).

That will be a real cost to the department. The leave bank was previously worth \$800 and now it is worth \$1,600. This would show up as an expense at the time of the promotion and would affect the budget. This additional expense would show up in PAC 5116.