ASSEMBLY FINANCE COMMITTEE
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Wednesday, March 11, 2020, 5:30 PM.
Assembly Chambers

I. **CALL TO ORDER**

II. **ROLL CALL**

III. **APPROVAL OF MINUTES**

- a. **Wednesday, January 8, 2020**
- b. **Wednesday, February 5, 2020**

IV. **ITEMS FOR DISCUSSION**

- a. **Discussion on COVID-19**
- b. **FY21 Budget Preview**
- c. **Marine Passenger Fee Recommendations**
- d. **JSD FY20 Budget Supplemental Appropriating Ordinance**
- e. **Assembly Pay**

V. **INFORMATION ITEMS**

- a. **Briefing - Full Cost Allocation**
- b. **Significant Sales Tax Audit Finding**
- c. **Manufacturing Property Tax Credit**
- d. **AFC Budget Meeting Schedule**

VI. **NEXT MEETING DATE**

- a. **Wednesday, April 1, 2020**

VII. **ADJOURNMENT**

ADA accommodations available upon request: Please contact the Clerk's office 72 hours prior to any meeting so arrangements can be made to have a sign language interpreter present or an audiotape containing the Assembly's agenda made available. The Clerk's office telephone number is 586-5278, TDD 586-5351, e-mail: city.clerk@juneau.org

DRAFT

City and Borough of Juneau
Minutes - Assembly Finance Committee Meeting
Wednesday, January 8, 2020, 5:30 PM

I. Call to Order
The meeting was called to order at 5:30 PM by Loren Jones, Chair.

II. Roll Call
Committee Members Present: Alicia Hughes-Skandijs, Wade Bryson, Maria Gladziszewski, and Chair Loren Jones.
Committee Members Participating Telephonically**:** Greg Smith, and Rob Edwardson.
Committee Members Absent: Carole Triem, Michelle Bonnet Hale, and Mayor Beth Weldon.

Staff Present: Rorie Watt, City Manager; Mila Cosgrove, Deputy City Manager; Jeff Rogers, Finance Director; Dallas Hargrave, Human Resources Director; Jennifer Mannix, Risk Management Officer; Clinton Singletary, Sales Tax Administrator; Robert Barr, Library Director; Teresa Bowen, Assistant Attorney; Scott Ciambor, Chief Housing Officer; George Schaaf, Director of Parks & Recreation; Tiara Ward, Accountant; Sam Muse, Controller; and Elisabeth Jensen, Budget Analyst.

Others Present: Bridget Weiss, Superintendent, Juneau School District; and Sarah Jahn, Director of Administrative Services, Juneau School District.

III. Change to Agenda
"Senior Housing Ordinance", was added to agenda as item VIII. following Centennial Half Funding, and preceding Information Items.

IV. Approval of Minutes
The December 4, 2019, minutes were approved as presented.

V. Risk Fund Overview
Dallas Hargrave, Human Resources Director; and Jennifer Mannix, Risk Management Officer, provided a presentation of the "Risk Management" document found on pages 4 – 24 of the meeting packet.

The Assembly discussed the information.

VI. Remote Sales Tax Code Ordinance
Jeff Rogers, Finance Director, presented the information found on pages 25 – 56 of the meeting packet.

The Assembly discussed the information.

Minutes - Assembly Finance Committee Meeting
Wednesday, January 8, 2020, 5:30 p.m.

Maria Gladziszewski, moved to refer Ordinance 2020-01 to the full Assembly for introduction on January 13, 2020.
Without OBJECTION.

VII. School Bond Debt Reimbursement

Jeff Rogers, Finance Director, presented the memo, "Payment of Unreimbursed School Bond Debt FY2020 & FY2021", found on page 57 of the meeting packet.

The Assembly discussed the information.

Maria Gladziszewski, moved to introduce a supplemental appropriation ordinance that would pay FY2020 reimbursed school bond debt from the unrestricted general government fund balance.
Without OBJECTION.

The meeting recessed at 6:40 PM.
The meeting reconvened at 6:50 PM.

VIII. Centennial Hall Funding

Jeff Rogers, Finance Director, presented the memo, "Funding for Improvements to Centennial Hall", found on page 58 of the meeting packet.

The Assembly discussed the information.

Wade Bryson, moved to refer an Ordinance to the full Assembly, allocating $4.5 million of authorized sales tax funding and $2.5 million of hotel bed tax funding to fund improvements to Centennial Hall.
Without OBJECTION.

IX. Senior Housing Ordinance

Rorie Watt, City Manager provided an update on the current status of the Torrey Pines Senior Housing concept along with draft Appropriating Ordinance 2019(06)-Q to provide $2.0M in grant support towards the program.

The Assembly discussed the information.

Minutes - Assembly Finance Committee Meeting
Wednesday, January 8, 2020, 5:30 p.m.

Wade Bryson, moved to refer Ordinance 2019(06)-Q to the full Assembly, allocating $1.4 million from General Fund's Fund Balance and $0.4 million from the Housing Fund's Fund Balance.
Alicia Hughes-Skandijs OBJECTED for the purpose of AMENDING the MAIN MOTION.

Alicia Hughes-Skandijs, moved to AMEND the motion and refer Ordinance 2019(06)-Q to the full Assembly, allocating $1.6 million from General Fund's Fund Balance and $0.4 million from the Housing Fund's Fund Balance.
Without OBJECTION.

X. Info Item – Mandatory Disclosure (Real Estate)
Jeff Rogers, Finance Director, presented the memo, "Mandatory Disclosure of Real Estate Transactions", found on pages 59 – 119 of the meeting packet.

The Assembly discussed the information.

XI. Info Item – Juneau School District – Preliminary Student Count
Chair Jones briefly discussed page 120 of the meeting packet, stating that the Juneau School District Board would be discussing the topic at their meeting in the coming week. The topic will return to the AFC in the future.

XII. Info Item – Highlights from the Governor's Budget Proposal
There was no discussion related to this topic.

XIII. Next Meeting Date
Wednesday, February 5, 2020

XIV. Adjournment
Meeting was adjourned at 7:50 PM.

DRAFT

City and Borough of Juneau
Minutes - Assembly Finance Committee Meeting
Wednesday, February 5, 2020, 5:30 PM

I. Call to Order

The meeting was called to order at 5:32 PM by Loren Jones, Chair.

II. Roll Call

Committee Members Present: Alicia Hughes-Skandijs, Wade Bryson, Maria Gladziszewski, Greg Smith, Carole Triem, Michelle Bonnet Hale, Chair Loren Jones, and Mayor Beth Weldon.
Committee Members Participating Telephonically**:** Rob Edwardson.
Committee Members Absent: None.

Clerk's Note:
Rob Edwardson participated in the meeting telephonically from 6:27 PM until approximately 8:10 PM.
Carole Triem excused herself from the remainder of the meeting at 6:46 PM.

Staff Present: Rorie Watt, City Manager; Mila Cosgrove, Deputy City Manager; Jeff Rogers, Finance Director; Robert Barr, Library Director; Rob Palmer, City Attorney; Carl Uchytil, Port Director; George Schaaf, Director of Parks & Recreation; Cheryl Crawford, Treasurer; Theresa Winther, Deputy Treasurer; Tiara Ward, Accountant; Sam Muse, Controller; and Elisabeth Jensen, Budget Analyst.

Others Present: David Witthohn, CFA, CIPM, Senior Portfolio Specialist, Insight Investment; Jason Celente, CFA, Senior Portfolio Manager, Insight Investment; Karen Tarver, CPA, Partner, Elgee Rehfeld (ER); Kevin Benson, CFO, Bartlett Regional Hospital; Blessy Robert, Director of Accounting, Bartlett Regional Hospital; Bridget Weiss, Superintendent, Juneau School District; and Sarah Jahn, Director of Administrative Services, Juneau School District.

III. Approval of Minutes

No minutes were presented for approval.

Minutes - Assembly Finance Committee Meeting
Wednesday, February 5, 2020, 5:30 p.m.

IV. Introduction of New Investment Manager – Insight Investment Group

Jeff Rogers, Finance Director, introduced David Witthohn, CFA, CIPM, Senior Portfolio Specialist, Insight Investment; and Jason Celente, CFA, Senior Portfolio Manager, Insight Investment who discussed the information found on pages 2 – 97 of the meeting packet.

Mr. Rogers, Mr. Witthohn, and Mr. Celente responded to questions from the Assembly members.

The meeting recessed at 6:14 PM.
The meeting reconvened at 6:22 PM.

V. FY19 Audit Presentation

Karen Tarver, CPA, Partner, Elgee Rehfeld; presented the information found on pages 98 – 111 of the meeting packet, discussing the JSD, BRH and CBJ audits.

Ms. Tarver and Jeff Rogers both praised CBJ, BRH and JSD Staff for their contributions towards the audit process.

Ms. Tarver responded to questions from the Assembly members regarding the presentation.

The meeting recessed at 6:46 PM.
The meeting reconvened at 6:53 PM.

VI. Sales Tax Exemption Discussion

Jeff Rogers, Finance Director, presented the memo found on pages 112 – 114 of the meeting packet.

As an outcome of the Fiscal Sustainability Review in 2019, the Assembly Finance Committee expressed a desire to consider revisions to CBJ's sales tax rate and exemptions. Mr. Rogers synthesized the conversation into three areas of focus:

A. Exemptions of sales on-board cruise vessels
B. Exemption of sales by non-profit organizations
C. Exemption of sales tax on food offset by an increase to the sales tax rate (either seasonally or year-round)

The Assembly discussed the three areas of focus as follows.

A. Exemptions of sales on-board cruise vessels

Mr. Rogers and Mr. Watt responded to questions from the Assembly members.

Minutes - Assembly Finance Committee Meeting
Wednesday, February 5, 2020, 5:30 p.m.

Maria Gladziszewski, moved to direct staff to draft an ordinance repealing, CBJ 69.05.040(4), and bring it back to the AFC for discussion.
Wade Bryson, OBJECTED for the purpose of AMENDMENT.

Wade Bryson, moved to AMEND the MOTION, asking for the draft ordinance to be brought back to the Committee of the Whole (COW) instead of the AFC for discussion.

Maria Gladziszewski, agreed to AMEND the MOTION, directing staff to draft an ordinance repealing, CBJ 69.05.040(4), and bring it back to the COW for discussion.
Mr. Bryson WITHDREW the OBJECTION.
Without OBJECTION.

B. Exemption of sales by non-profit organizations

Rob Edwardson, moved to divide the question by discussing about the non-profits as one entity and Federally recognized tribes as another.
Without OBJECTION.

Mr. Rogers responded to questions from the Assembly members.
After the discussion, Chair Loren stated that the item would be tabled until after the budget cycle – for further review in the summer of 2020.

C. Exemption of sales tax on food offset by an increase to the sales tax rate (either seasonally or year-round)

Mr. Rogers responded to questions from the Assembly members.

Maria Gladziszewski, moved to direct staff to further refine the sales tax model, whether that means contracting with a professional economist; and to do the scenarios that are suggested taking sales tax off of food and residential utilities, year-round of 6%, and maybe some other scenarios if they make sense – if there are seasonal sales tax differences. Providing the numbers, and sensitivity analysis to be brought back to the AFC for further discussion.

Michelle Hale, moved to AMEND the MOTION by adding to the original motion the analysis of any unforeseen impacts.

Loren Jones, moved to AMEND the AMENDED MOTION to ALSO include impacts from sin taxes in the analysis.

Without OBJECTION.

Minutes - Assembly Finance Committee Meeting
Wednesday, February 5, 2020, 5:30 p.m.

The meeting recessed at 8:10 PM.
The meeting reconvened at 8:17 PM.

VII. Info Item – Marine Passenger Fee Recommendations

A 3-page in-meeting supplemental packet item from City Manager, Rorie Watt, "Memo: Draft Passenger Fee CIPs, Operations and Grant Appropriations", was provided to the Assembly members during the meeting and posted on-line.

Mr. Watt outlined the new format of the MPF Memo, and responded to questions. He stated that the memo would be released for a 30-day public comment beginning on February 7, 2020. A refreshed memo will be brought back to the AFC for review after the public comment period has ended.

The Assembly discussed the information.

VIII. Info Item – Airport Bond Appropriation

Jeff Rogers, Finance Director, briefed the body on the next step in the Airport Bond process – promising to bring forth an appropriation ordinance to the Assembly to appropriate funding.

IX. Info Item – Gastineau Apartments

Jeff Rogers, Finance Director, notified the body of receiving the final payment of $1.5M (plus interest) of the amount due as a result of the Gastineau fire and ensuing events thereafter. Without specific Assembly direction, the proceeds will be deposited into the Sales Tax Fund, as this was the funding's original source.

The Assembly members discussed the topic briefly, but absent further information settled on proceeding with the natural deposit into Sales Tax Fund for the time being, with further discussion to take place during the upcoming budget process.

X. Info Item – AFC Meeting Schedule

Chair Jones brought attention to the draft version of the upcoming AFC meeting schedule on pages 115 – 116 of the meeting packet. He asked Assembly members to contact himself or Mr. Rogers if they had questions or suggested changes to the agenda. He encouraged Assembly members to contain their February thru May AFC packets within their AFC 3-ring binders, and bring the binders to upcoming meetings as these materials will come in handy for discussions during forthcoming meetings.

Chair Jones mentioned that he would be participating telephonically in the Special Assembly & AFC meetings to be held on April 1st. Mayor Weldon will Chair said meetings on April 1st.

XI. Info Item – AFC Meeting Schedule

Chair Jones brought attention to the draft version of the upcoming AFC meeting schedule on pages 115 – 116 of the meeting packet. He asked Assembly members to contact himself or Mr. Rogers if they had questions or suggested changes to the agenda. He encouraged Assembly members to contain their February thru May AFC packets within their AFC 3-ring binders, and bring the binders to upcoming meetings as these materials will come in handy for discussions during forthcoming meetings.

XII. Next Meeting Date

Wednesday, March 11, 2020

XIII. Adjournment

Meeting was adjourned at 8:43 PM.

MEMORANDUM

DATE: March 11, 2020

TO: Assembly Finance Committee

FROM: Jeff Rogers, Finance Director

SUBJECT: FY21/22 Budget Preview

155 Municipal Way
Juneau, AK 99801
Phone: (907) 586-5215
Fax: (907) 586-0358

Background

This memo follows on the mid-year budget update memo that the committed reviewed on December 4, 2019. The forecasts and assumptions in this memo supersede the previous.

Impact of COVID-19 on Revenue

Quite obviously, COVID-19 has introduced significant uncertainty to the near-term financial picture, and possibly the longer term as well. It is not fruitful to speculate about the specifics of the spread of the virus, but there are early indications that Juneau's cruise season could be considerably curtailed. Principally, the US State Department has recently advised US citizens to avoid cruise travel, especially if they have underlying health conditions. Prior to that, cruise companies had reported the occurrence of "negative net bookings," in which the number of cruises cancelled exceeds the number newly booked. At the same time, cruise companies appear to be aggressively discounting some itineraries, including those in Alaska. Since CBJ estimates that summer tourism accounts for as much as 18-20% of annual Sales Tax revenues, a diminished cruise season will inevitably result in diminished revenues. Whatever impact COVID-19 has on the 2020 cruise season, it will be financially split between FY20 and FY21.

Diminished cruise visitation would also result in diminished marine passenger fee receipts. Likewise, if potential visitors limit their travel in the coming months, Juneau may have fewer overnight stays in hotels and short-term rentals, which would diminish Hotel-Bed Tax receipts. And also, if Juneau residents were to limit their public/social engagements, CBJ could see diminished activity fees/charges.

FY21 property tax revenue will unaffected because it is based on property valuations on January 1, 2020.

Forecasting Sales Tax

Irrespective of impacts from COVID-19, CBJ will see new revenue from the collection of Sales Tax on remote sales. Also, cooperation in the Capitol between the Governor and Legislature suggests the state budget could be stable which mitigates an element of uncertainty about Juneau's overall economy that has dogged Sales Tax forecasting for several years.

The estimates in the following table do not consider any of the sales tax changes currently under consideration by the Assembly, including the repeal of the exemption on on-board cruise ship sales (estimated to be $1.0 million annually) or the institution of exemptions food/utilities offset by a higher rate (estimated to be revenue neutral).

The following table makes forecasts by quarter, which makes it easier to see the forecast impact of COVID-19 in Q4 of FY20 and Q1 of FY21.

	Q1	%↕	Q2	%↕	Q3	%↕	Q4	%↕	Rmt ST	Total
FY2016 Actuals	$14.6		$10.0		$8.8		$12.2		$0	$45.5
FY2017 Actuals	$15.9	8%	$9.3	-7%	$8.6	-1%	$12.7	2%	$0	$46.5
FY2018 Actuals	$16.0	1%	$10.2	10%	$8.7	1%	$13.2	5%	$0	$48.1
FY2019 Actuals	$16.8	4%	$10.3	0%	$9.2	6%	$14.1	4%	$0	$50.3
FY2020 Act/Proj	$17.1	3%	$11.2	9%	$9.0	-2%	$12.4	-10%	$0.2	$49.9
FY2021 Budget	$15.4	-10%	$10.7	-4%	$9.2	2%	$14.3	14%	$1.2	$51.3
FY2022 Budget	$17.5	14%	$10.8	1%	$9.3	1%	$14.4	1%	$1.5	$53.5

The forecast above is not a worst case scenario. A global pandemic or a more severe government restriction of cruise travel could have deeper impacts. However, this forecast represents a reasonably likely scenario based on the limited information available today. In total, this forecast represents $4.5 million total lost sales tax receipts in FY20, FY21, and FY22 from the forecast in the December memo—resulting principally from the impact of COVID-19. In the event that the 2020 cruise season was very seriously diminished, the “floor” for sales tax collection in FY20 and FY21 is estimated to be $46-47 million, which would take CBJ back to FY17 total sales tax revenues.

Cost Drivers in FY21 & FY22

Negotiated salary and health benefit increases will be the most significant cost driver in FY21 and FY22. In addition to negotiated cost increases, strong employee retention induces increased costs for step increases. A small number of new personnel/positions are being considered to retain current levels of service.

The cost for property and liability insurance are increasing precipitously. General fund insurance costs are expected to rise by more than $500,000 in FY21. That increase is considerable and it has a big impact on the bottom line. Property/liability insurance costs are on the rise nation-wide as a result of the increasing incidence of climate-induced natural disasters, mass shootings in public places, and litigation over sexual harassment/assault.

As an outcome of the CLIAA litigation, CBJ engaged a professional cost allocation consultant, Matrix Consulting. The firm completed a cost allocation study for marine passenger fees, and it refined CBJ’s “Full Cost Allocation” which allocates costs for central administrative services to the Special Revenue and Enterprise Funds. The revised cost allocation creates “winners and losers.” Controller Sam Muse will brief the Committee on the results of the cost allocation study. Of note, the Eaglecrest Special Revenue Fund is being allocated approximately $200,000 of additional centralized costs, and the FY21 budget will propose to fund those new costs with additional general funds.

Another area of focus is fleet/equipment reserve costs, particularly for Police and Fire. Modern public safety equipment is costly, and the historic level of contributions to the fleet/equipment reserve is insufficient to afford significant investments. Alternatives are being considered, including increasing the amount of annual reserve contributions, depositing lapsing funds into the reserve, and addressing certain specific equipment needs through the Capital Improvement Plan.

As they will be proposed, the FY21 and FY22 budgets do not address unreimbursed school bond debt. This issue is complex, and the Committee has expressed a desire to wrestle with it directly during the budget process. As the Committee knows, approximately $3.6 million must be paid in FY20, and the Governor’s proposed budget will require CBJ to pay another $3.1 million in FY21.

Finishing FY2020

In December, it was estimated that the appropriation lapse and collection of remote sales tax would bring the FY20 budget to a minor surplus, before consideration of foregone household hazardous waste fees, public investment in the senior housing development, and payment of unreimbursed school bond debt. The presumptive decline of Sales Tax revenue in Q4 due to COVID-19 will have a marked impact. The Manager and leadership team are closely monitoring budgets, and it is possible that the lapse of operating appropriations could exceed the forecast $1.2 million. At this time, it may be reasonable to anticipate a total budget deficit in the current year exceeding $3.0 million, and topping $6.5 million after the payment of unreimbursed school bond debt. A deficit of this magnitude would reduce unrestricted fund balance from $18.3 million down to less than $12.0 million—which is still a substantial unrestricted “cushion” for future uncertainty. A drastically restricted cruise tourism season would further reduce sales tax and increase the draw on fund balance.

<u>Conclusion</u>

CBJ’s local economy remains strong, but COVID-19 is a reminder of the sensitivity of revenues generated from tourism. Fortunately, CBJ has considerable restricted and unrestricted reserves to weather the storm. Communities without these reserves would be faced with the need to severely curtail public expenditure or enact revenue-raising measures.

Recurring expenditures have grown at pace with the growth of recurring revenue, but there is little to no surplus annual revenue for one-time items. The Assembly faces many requests for one-time funding—for arts/cultural/community facilities, schools, and social service infrastructure. At the same time, the state continues to default on its reimbursement of school construction debt. Prioritization and a long planning horizon will be key to advancing community needs while caring for the present uncertainty.

City and Borough of Juneau
City & Borough Manager's Office
155 South Seward Street
Juneau, Alaska 99801
Telephone: 586-5240| Facsimile: 586-5385

DATE: March 11, 2020

TO: Chair Jones and Assembly Finance Committee

FROM: Rorie Watt, City Manager

RE: Draft Passenger Fee CIPs, Operations and Grant Appropriations

This memo discusses this year's budget and recommendations for the expenditure of passenger derived fees (CBJ $5 Marine Passenger Fee, $3 Port Development Fee and $5 State Commercial Passenger Vessel Fee).

The recommendations are made in accordance with the MOA that was reached with CLIA in March of 2019 and are designed to provide services and solve community issues related to cruise ship tourism. Recall that the MOA and litigation was about the two CBJ fees (MPF and PDF) but not the State fee (CPV).

1. **Cruise Ship Dock Shore Power – ($1.0M PDF)**

Docks and Harbors is just beginning work on making recommendations to the Assembly on shore power installations. I caution proponents that shore power is extremely complicated from both policy and technical perspectives. This funding would add to a CIP goal that, if implemented, is likely to cost in the tens of millions. To proceed with a project, the Assembly will need to spend considerable time considering project options and financial vehicles.

2. **Safety Guardrail Along Dock Face – ($1.0M CPV)**

This project would extend a handrail/guardrail along the dock face, details would be similar to those used on the seawalk projects.

3. **Statter Harbor Phase III (For Hire Floats) – ($1.5M MPF, $1.5M CPV)**

In the MOA, CBJ negotiated 75% of the costs of this project with MPFs or PDFs. This funding will complete the passenger fees necessary to complete the roughly $12M project which supports commercial boats operating out of Statter Harbor and reduces congestion and conflict with non-tour related boat activity. Local matching funds of $1M+ are still required to complete the project funding.

4. **Marine Park Seawalk Infill (Lightering Float Area) – ($1.5M CPV)**

These funds would fill in the seawalk area in the area where the Marine Park lightering float previously existed. The wharf continuation will eventually lead to the need for an improved cross walk at Seward Street and Marine Way.

5. **Waterfront Seawalk ($1M MPF)**

Funds will be used to continue project development and advance concepts as property owners are ready to engage. Near term advancement of the seawalk from the Franklin Dock to the Nation Guard float seems the most likely next project. Longer term projects include an extension across the face of the Merchant's Wharf building, an extension through the subport uplands and an extension from the subport to Gold Creek. Depending on the timing of the completion of property negotiations, engineered plans and the acquisition of permits, a financial vehicle may be necessary (similar to the bonds that were sold for the 16B project, which also included seawalk funding).

6. South Franklin Street Pedestrian Safety/Capacity – ($1.0M CPV)
The project limits are between Manila Square (in front of the Red Dog Saloon) and Taku Fisheries, including the Warner's Wharf alley way. The scope includes pedestrian stanchions, and removal and replacement of large bulky obstructions (including light poles, signs, garbage cans, etc) to increase pedestrian capacity and safety.

7. Wastewater Real Time Monitoring – ($500,000 PDF)
Several years ago, cruise ships did not anticipate much usage of the ability to discharge grey water/sewage into the CBJ system. That has not proved out to be accurate as annual summer discharge has grown from less than 10M gallons to over 20M gallons over the last five years. The numbers sound large, but are still a fraction of the JD treatment plant's typical daily flows of 2-3MGDs. None-the-less, plant operators need to know real time information about the strength and flow rate of the discharged liquids. This project would install instrumentation and control systems that will allow for efficient plant management, avoidance of permit violations, and proper customer billing (which is based on strength and volume). Revenues from cruise ship increased usage have been positive to the utility, rising from shy of $400K in 2015 to over $1M in 2019.

8. Juneau Cruise Passenger Survey – ($100,000 MPF)
A survey would be conducted to better understand cruise ship passenger's views and spending habits in Juneau. Juneau citizens testify that over-crowding is leading to diminished passenger appreciation for port visits here, but cruise industry representatives advise that in their internal surveys that passengers rate their Juneau experience extremely highly (as compared to other global ports). Industry has requested that CBJ perform this study as it is more likely that the results will be accepted as unbiased. Additionally, this survey will seek to acquire much more granular information about passenger shopping and touring habits. Of great interest will be the variation in expenditure between passengers on big or small boats, boats that have long or short port visits (including hot berthing) and an effort will be made to quantify the variance between spending in the shoulder months and peak visitation months. Passengers will be queried about the quality of their visits, thus allowing both CBJ and cruise ship companies guidance on how to plan for services, infrastructure and growth.

9. Transportation Study/Planning – ($150,000 CPV)
Your first reaction might be – "Oh no, not another study."

The growth in visitation has created many vehicle congestion and pedestrian conflict issues; there is significant opportunity for CBJ to play a role in a more efficient transportation system. No one should be surprised if tour operators object to CBJ proposing to consider entering into transportation issues that they may feel belong in the sphere of private sector activity. But the public road space and waterfront staging is limited and it is highly worth our while to try to optimize the current situation.

As an example of the inefficiency, around twenty different operators take passengers from the docks to the Mendenhall Glacier. A more efficient system (think of a National Park transportation concession – Denali for example) could result in a shuttle frequently going to the Glacier Visitors Center. Such a system would then lead to reduced parking needs on the waterfront and by reducing the need to match people and tour operator busses. There are many complexities in this idea (not least of which is how people go on other tours) and many potential benefits (including reduceing the problems caused by tourists increasingly using Google Transit to figure out that a $2 bus ride is a cost effective option).

Additionally, a downtown circulator that moves people around the waterfront should be considered. Private operators have suggested interest in a circulator in the past, but a tour is not the same as a transportation system and private operations have not materialized. CLIA and the USFS are supportive of these initiatives. A new transportation system could be operated as a contracted service by a private operator or as an expansion of Capital Transit or another as yet undetermined business model.

10. BLS Ambulance – ($235,000, CPV)

The existing ambulance used for seasonal BLS transports is beyond its useful life and it takes at least a year to procure a new one.

11. Operational Services – ($3.7M, MPF)

Consistent with the MOA signed with CLIA, this budget proposal proposes to fund a variety of operational services similar to prior years, as follows:

Municipal Service Provided	Direct Cost	CBJ Overhead*	Total
Ambulance/EMS Support	805,200	43,700	**848,900**
Police Support	740,650	40,200	**780,850**
Seawalk, Open Space and Restroom Maintenance	321,000	17,400	**338,400**
Street Cleaning/Repair	208,300	[illegible]00	**219,600**
Docks and Harbors - Port Management	315,000	17,100	**332,100**
Docks and Harbors - Port Customs Office Building Maintenance	133,500	7,200	**140,700**
Total CBJ Cost	**2,523,650**	**136,900**	**2,660,550**
Grants for Contracted Services	**Direct Cost**	**CBJ Overhead***	**Total**
Travel Juneau - Crossing Guards	362,000	19,600	**381,600**
Travel Juneau - Visitor Information Services	149,600	8,100	**157,700**
DBA - Downtown Security Program	67,000	3,600	**70,600**
TBMP - Best Management Practices Support	20,000	1,100	**21,100**
Whalesense	100,000	5,400	**105,400**
Downtown Pay Phones	8,000	400	**8,400**
Total Grants for Contracted Services	**706,600**	**38,200**	**744,800**
Operating Grants to Private Docks	**Direct Cost**	**CBJ Overhead***	**Total**
Franklin Dock Enterprises (Security, Restrooms)	120,000	6,500	**126,500**
AJ Juneau Dock, LLC (Security, Restrooms, Response Boat)	139,600	7,600	**147,200**
Operating Grants to Private Docks	**259,600**	**14,100**	**273,700**
TOTAL MPF COSTS (non-capital)	**3,489,850**	**189,200**	**3,679,050**

**Proportional allocation of overhead costs for management, administration, finance, and legal support*

11a. Whalesense – ($0.1, MPF, included in operational services)

In collaboration with research scientists at UAS and NOAA, CBJ proposes to fund a study to evaluate whale-watching vessel compliance with current regulations and guidelines. Study will determine adherence to approach distance regulations and viewing time limits.

Compliance with laws and guidelines in Juneau's whale-watching industry

Juneau's whale watching industry is unlike any other in the world. The whale-watching itself is spectacular and is one of the best places on the planet to see bubble-net feeding humpback whales or killer whales on a tour. However, the size of the industry is unparalleled; we have far more boats than whales. When whales are abundant, there can be the equivalent of four whale-watching boats for each whale in the area. When whales are less abundant, there can be nearly 30 whale-watching boats for each whale in the area. Nowhere else on earth is whale-watching this concentrated.

This reality raises concerns from several angles including: 1) the welfare of whales in the tour area, 2) the community's experience and perception towards the industry, 3) the passenger experience and quality of whale-watching tours, and 4) the sustainability of this important industry. We would like to find ways to work to better understand the mechanics in play and identify areas where we can make improvements and address these concerns. We believe that it is in the best interest of local managers at all levels (City, State, Federal) to increase understanding of how the whale-watching industry is operating so as to evaluate the effectiveness of existing management programs and determine where conservation efforts may best be focused.

We propose a study to evaluate whale-watching vessel compliance with current regulations and guidelines. We will determine adherence to two specific components designed to minimize whale disturbance: 1) the 100-yard humpback whale approach regulation and 2) the Whale SENSE and TBMP requirement to limit viewing times to 30 minutes. Compliance will objectively and systematically be measured using any combination of the following methods: drones, theodolites (surveyor instruments), AIS vessel tracking data, and temporary suction cup tags attached to whales. Dr. Heidi Pearson at University of Alaska Southeast would serve as the Principle Investigator and would design the study with advice from Dr. Suzie Teerlink at NOAA Fisheries and other community stakeholders.

This study will also allow us to objectively evaluate the areas in which the industry is in compliance – in other words, we will assess which management measures are working. Because regulations and guidelines are only effective if they are followed, it is imperative that we find ways to measure compliance in order to help direct and enhance management tools.

Further, we will explore options for working with NOAA Fisheries enforcement and/or the Whale SENSE program to increase outreach, ride alongs, and compliance checks for the Juneau area.

Dr. Heidi Pearson, Associate Professor of Marine Biology, University of Alaska Southeast
hcpearson@alaska.edu
(907) 796-6271

Dr. Suzie Teerlink, Marine Mammal Specialist, Alaska Regional Office, NOAA Fisheries
suzie.teerlink@noaa.gov
(907) 586-7240

(Shorter Description)

Title: Compliance with laws and guidelines in Juneau’s whale-watching industry

We propose a study to evaluate whale-watching vessel compliance with current regulations and guidelines. This would employ a systematic and objective approach to measuring how close and for how long whale-watching boats view whales in the Juneau area. Further, we will explore options for working with NOAA Fisheries enforcement and/or the Whale SENSE program to increase outreach, ride alongs, and compliance checks for the Juneau area.

Presented by: The Manager
Introduced: March 16, 2020
Drafted by: Finance

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2019-07(A)

An Ordinance Appropriating and De-Appropriating Funds from the Treasury for FY20 School District Operations.

Section 1. Classification. This ordinance is a noncode ordinance.

Section 2. Estimated Funding Sources. This Ordinance will make the following changes to the City and Borough of Juneau School District Operating Budget for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

Estimated Revenue	
State Support:	$ 1,231,600
CBJ Transfers	
Operations:	$ 279,500
Special Revenue:	$ 300,000
Total Changes	**$ 1,811,100**

Section 3. Appropriation. The following amounts are hereby changed for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

General Operations:	$ 1,511,100
Kinder Ready Program:	$ 300,000
Total Changes	**$ 1,811,100**

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

Adopted this ________ day of ____________, 2020.

____
Beth A. Weldon, Mayor

Attest:

____
Elizabeth J. McEwen, Municipal Clerk

Ordinance 2019-07(A)
Manager's Report -DRAFT

The FY2020 school enrollment is above the level originally used to determine the Juneau School District (JSD) funding for the FY20 approved school budget.

This results in $1,215,000 more of state revenue and an increase of $279,500 to the contribution amount that CBJ is allowed to fund under the State cap.

The Board of Education passed a budget revision increasing state and local funding for the FY20 District's Operating Fund at their February 11, 2020, meeting.

Additionally, JSD has received notice from DEED that it will receive $16,600 as a supplemental grant derived from proceeds from the PFD Education Raffle Fund.

Lastly, in the FY20 CBJ Budget proceedings, the Assembly also approved additional funding of $300,000 to JSD for Kinder Ready. As a housekeeping measure, the funding is now being appropriated for FY20 School District Operations.

The total increase in expenditures authorized in this ordinance is $1,811,100. $1,231,600 is funded with state revenue and $579,500 is funded from local general government revenues.

The Manager recommends this ordinance be introduced and set for public hearing at the next regular assembly meeting.

CITY AND BOROUGH OF JUNEAU SCHOOL DISTRICT

BOARD AGENDA ITEM

DEPARTMENT: ADMINISTRATIVE SERVICES 7.2

___INFORMATION

_X_ACTION

TITLE: REQUEST TO CBJ ASSEMBLY TO FUND SCHOOL DISTRICT AT THE CAP DURING FY 2020 (FINAL READING)

STRATEGIC INITIATIVE: N/A

BACKGROUND:
The District submitted its FY 2020 OASIS report to the Alaska Department of Education & Early Development (DEED) on November 8 and reconciled duplicate students with other districts on November 20. DEED finalized district reconciliations on December 17. After reconciliation, we have an increase of forty-three (43) students over projected enrollment for this year and claimed eleven (11) more students as qualifying for intensive needs funding than budgeted.

The additional students increase potential City & Borough of Juneau funding for general school operations by $279,452.

CURRENT ISSUE BEFORE THE BOARD:
Whether to seek additional funding to the Cap.

RECOMMENDATION:
The administration supports this request.

PROS/CONS:
Additional funds from the City would add to the resources available for District operations.

EQUITY CONSIDERATIONS: N/A

BUDGET IMPLICATIONS:
Additional $279,452 in operating funds.

NEXT STEPS:
This funding request will be communicated to the Assembly Finance Committee members. If funded, then the Board will be asked to revise the District's operating fund budget.

MOTION: This is a first reading. A final motion would be: I move that we request the City & Borough of Juneau Assembly appropriate an additional $279,452 for general school operations during FY 2020.

Attachment – FY20 Local Effort Calculation – Revised December 17, 2019

CITY AND BOROUGH OF JUNEAU SCHOOL DISTRICT

BOARD AGENDA ITEM

DEPARTMENT: ADMINISTRATIVE SERVICES 7.3

___INFORMATION

_X_ACTION

TITLE: FY 2020 OPERATING FUND BUDGET REVISION #1 (FINAL READING)

STRATEGIC INITIATIVE: N/A

BACKGROUND:
The District submitted its FY 2020 OASIS report to the Alaska Department of Education & Early Development (DEED) on November 8 and reconciled duplicate students with other districts on November 20. DEED finalized district reconciliations on December 17. After reconciliation, we have an increase of forty-three (43) students over projected enrollment for this year and claimed eleven (11) more students as qualifying for intensive needs funding than budgeted.

As a result of the increased enrollment, we anticipate an additional $1,194,900 in foundation funding, $16,900 additional FY20 Legislative Operating Grant funds and a slight increase to Quality Schools funding of $3,200 for a total of $1,215,000 additional state funds. The City & Borough of Juneau may choose to provide an additional $279,500 for general school operations. The total of additional education funding available is $1,494,500.

CURRENT ISSUE BEFORE THE BOARD:

1) Whether to approve the attached budget revision.

RECOMMENDATION:
The administration recommends approving this budget revision.

PROS/CONS:
This budget revision is an adjustment to the operating fund for increased revenues.

EQUITY CONSIDERATIONS: N/A

BUDGET IMPLICATIONS: Recognition of additional revenues and allocation of related expenditures.

NEXT STEPS:
If approved, the administration will submit the revision to the Assembly for appropriation.

MOTION: I move that the Board of Education approve the FY 2020 budget revision #1 for the Operating Fund.

Attachment: FY 2020 Operating Fund Budget Revision #1

Enrollment and Funding Update

	Budget	12/17/2019
ADM	4542	4590.26
Multiplied by various school formulas		
School Adjusted ADM	5350.66	5396
District Cost Factor	1.145	1.145
	6126.51	6178.42
Special Needs Factor	1.2	1.2
	7351.81	7414.1
CTE Factor	1.015	1.015
	7462.09	7525.31
Intensive Count x 13	1105	1248
Correspondence Count x 0.90	31.5	26.78
District Adjusted ADM	8598.59	**8800.09**
Foundation Calculation		
Basic Need (AADM x $5930)	$ 50,989,639	$ 52,184,534
Required Local Contribution	(14,508,530)	(14,508,530)
State Aid	36,481,109	37,676,004
Quality Schools Grants (ADM*16)	137,577	140,801
FY20 LOG (estimate)	1,000,000	1,016,893
Total State Aid	$ 37,618,686	$ 38,833,699
Increase in Foundation funding		**$ 1,215,012**
Local Contribution Calculation		
CBJ Full & True Value for Budget Year	5,474,917,000	5,474,917,000
Multiplied by 2.65 mills		
Required Local Contribution	$ 14,508,530	$ 14,508,530
Determination of Cap		
23% of Basic Need	11,727,617	12,002,443
23% of Quality Schools	31,643	32,384
23% AADM LOG ($30m in FY20)	230,000	233,885
Additional allowable local contribution	11,989,260	12,268,712
Maximum Local Appropriation (Cap)	$ 26,497,790	$ 26,777,242
Increase in available Cap		**$ 279,452**
Total		**$ 1,494,465**

Prepared December 17, 2019 S. Jahn

THE STATE of ALASKA

GOVERNOR MICHAEL J. DUNLEAVY

Department of Education & Early Development

Division of School Finance
801 West 10th Street, Suite 200
P.O. Box 110500
Juneau, Alaska 99811-0500
Main: 907.465.2261
Fax: 907.463.8679
Mindy.Lobaugh@alaska.gov

TO: Superintendents and/or Business Managers

FROM: Mindy Lobaugh
School Finance Specialist II

DATE: February 11, 2020

SUBJECT: FY2020 Raffle Fund on Adjusted ADM

The Dividend Raffle Fund was appropriated in the amount of $488,200 for FY2020, and is separate from the foundation funding. In accordance with AS 43.23.220(d)(2) the department is distributing this funding as a supplemental grant to school districts according to adjusted ADM.

A spreadsheet has been provided to show the amount due to each school district. If you have further questions, please do not hesitate to contact me at (907) 465-2261 or mindy.lobaugh@alaska.gov.

Enclosure: Grant Spreadsheet

cc: Heidi Teshner, Director of Finance & Support Services
Elwin Blackwell, School Finance Manager

Department of Education & Early Development
Prepared 2/10/2020
Dividend Raffle Funds

Prepared by School Finance

School District	AADM	Dividend Raffle Funds
Alaska Gateway	1,556.96	**2,929**
Aleutian Region	226.04	**425**
Aleutians East	957.36	**1,801**
Anchorage	74,869.00	**140,869**
Annette Island	875.32	**1,647**
Bering Strait	7,052.71	**13,270**
Bristol Bay	376.23	**708**
Chatham	606.63	**1,141**
Chugach	685.05	**1,289**
Copper River	1,172.83	**2,207**
Cordova	792.42	**1,491**
Craig	943.87	**1,776**
Delta/Greely	1,739.51	**3,273**
Denali	1,337.47	**2,516**
Dillingham	1,181.96	**2,224**
Fairbanks	25,338.72	**47,676**
Galena	5,098.28	**9,593**
Haines	653.04	**1,229**
Hoonah	457.71	**861**
Hydaburg	361.81	**681**
Iditarod Area	1,026.05	**1,931**
Juneau	8,800.09	**16,558**
Kake	390.83	**735**
Kashunamiut	1,022.71	**1,924**
Kenai Peninsula	17,921.83	**33,721**
Ketchikan Gateway	5,142.27	**9,675**
Klawock	494.26	**930**
Kodiak Island	5,505.05	**10,358**
Kuspuk	1,512.62	**2,846**
Lake & Peninsula	1,638.51	**3,083**
Lower Kuskokwim	13,604.53	**25,597**
Lower Yukon	7,255.50	**13,651**
Mat-Su	33,991.54	**63,956**
Nenana	1,564.65	**2,944**
Nome	1,722.21	**3,240**
North Slope	6,061.02	**11,404**
Northwest Arctic	6,980.56	**13,134**
Pelican	84.24	**159**
Petersburg	1,224.50	**2,304**
Pribilof	232.72	**438**
Saint Mary's	618.36	**1,163**
Sitka	2,678.25	**5,039**
Skagway	297.51	**560**
Southeast Island	859.78	**1,618**
Southwest Region	2,292.97	**4,314**
Tanana	188.22	**354**
Unalaska	1,004.37	**1,890**
Valdez	1,522.63	**2,865**
Wrangell	734.55	**1,382**
Yakutat	270.31	**509**
Yukon Flats	1,191.24	**2,241**
Yukon/Koyukuk	2,904.88	**5,466**
Yupiit	1,722.50	**3,241**
Mt. Edgecumbe	725.06	**1,364**
TOTAL	**259,469.24**	**488,200**

MEMORANDUM

155 Municipal Way
Juneau, AK 99801
Phone: (907) 586-5215
Fax: (907) 586-0358

DATE: March 11, 2020

TO: Loren Jones, Chair, Assembly Finance Committee

FROM: Jeff Rogers, Finance Director

SUBJECT: **Assembly Pay**

Background

When she departed her nine-year term on the Assembly, former Assembly-member Mary Becker noted that Assembly compensation was insufficient given the significant investment of members' time. She noted that the rate of compensation may be a disincentive to potential candidates for office. Following Ms. Becker's comments, you requested some background information and analysis about the rate of Assembly compensation.

Per CBJ 11.15.050, members of the Assembly are compensated at $500 per month and the Mayor is compensated at $2,500 per month. These amounts were set by ordinance in 1994 and have not been modified since. Additionally, members are offered participation in the CBJ employee health plan which is benefit worth a minimum of $1,325.00 per month (note, not all Assembly Members participate in the health plan). CBJ Charter 3.10 requires that the Assembly set its compensation by ordinance, and it requires that a change shall not take effect until the Assembly meeting following the next regular municipal election. Additionally, Planning Commissioners are compensated $150 per month, but are not eligible to participate in the health plan.

Methodology

Three potential metrics may be appropriate for reviewing the relative adequacy of Assembly compensation.

1. Comparison with 1994's rate of compensation if held constant for inflation (i.e. adjusted for CPI)
2. Comparison with 1994's rate of compensation if held constant with CBJ employee salary increases
3. Comparison with other rates of compensation for local elected officials in Alaska

Comparison with the 1994 rate of compensation if held constant for inflation

The annual CPI for Urban Alaska in 1994 was 135.000. The annual CPI for Urban Alaska in 2019 was 228.676. The effective inflation rate over that period was 69.4%. Hence, if held constant with inflation, monthly payments in 1994 would be equivalent with monthly payments as follows:

	1994	2019
Assembly	$500	$847
Mayor	$2,500	$4,235
Planning Commission	$150	$254

Comparison with the 1994 rate of compensation if held constant with CBJ employee salary increases

Since 1994, the compounded aggregate salary increase for non-represented employees has been 53.5%. These increases were generally equivalent to the increases negotiated by MEBA for its employees. Hence, if held constant with employee pay, monthly payments in 1994 would be equivalent with monthly payments as follows:

	1994	2020
Assembly	$500	$768
Mayor	$2,500	$3,838
Planning Commission	$150	$230

Comparison with other rates of compensation for local elected officials in Alaska

The Alaska Municipal League compiles a Salary & Benefit Survey each year of its municipal members. The survey includes pay for Council/Assembly Members and for Mayors separately. It organizes municipalities by population.

Community	Population	Assembly	Mayor
Muni of Anchorage	298,908	$2,335-2,643	*Not reported*
Kenai Borough	58,024	$400-500	$8,251
City of Fairbanks	32,506	$500	$7,208
C&B of Juneau	32,113	$500	$2,500
Ketchikan Borough	13,843	$75/meeting	*Not reported*
Kodiak Borough	13,819	$300	$500
City of Wasilla	8,801	$225/reg meeting	$8,358-11,118
C&B of Sitka	8,652	$300	$500
City of Ketchikan	8,157	$650	*Not reported*

Calculated amount is monthly unless otherwise noted

Compensation for Assembly members falls within a fairly narrow range with $500/month being very common, while Anchorage is an outlier. Compensation for Mayor varies widely based on the structure of the local government. “Strong Mayor” systems tend to compensate full-time Mayors commensurate with an executive wage, while “Strong Manager” systems tend to compensate part-time Mayors at a modest premium above Assembly Pay. Note: Juneau is one of the only communities to offer Assembly members and the Mayor coverage by the employee health care plan. The AML survey does not include any information regarding the compensation of Planning Commissioners.

Waiver of Mayor Salary

The Assembly may want to consider adding a provision into the ordinance that allows the Mayor to waive or restrict compensation. Individuals who are collecting social security may not receive earned income above a certain level without impacting their social security payments. That amount is adjusted on a year to year basis, but is presently set at approximately $17,500 per annum. Allowing an individual who is elected to the Mayoral office to waive or restrict compensation may provide a larger pool of candidates for the office.

Presented by: The Manager
Introduced: 12/21/98
Drafted by: J.R. Corso

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 1974

A Resolution Establishing the Honorarium to be Granted to Members of the Planning Commission.

WHEREAS, CBJ 49.10.110(a) provides for payment of an honorarium to members of the Planning Commission, and

WHEREAS, the present honorarium of $25.00 per meeting is impractical to administer and inadequate to recognize the time and energy contributed by members of the Commission;

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

Section 1. Planning Commissioners shall be paid an honorarium of $150.00 per month or fraction thereof during their term of office.

Section 2. Effective Date. This resolution shall be effective on January 1, 1999.

Adopted this 21st day of December, 1998.

Dennis Egan, Mayor

Attest:

Marian J. Miller, Clerk

FAIRBANKS NORTH STAR BOROUGH SALARIES AND EMOLUMENTS COMMISSION
MEETING AGENDA
HUMAN RESOURCES CONFERENCE ROOM, 3RD FLOOR OF THE *JUANITA HELMS ADMINISTRATION CENTER*
907 TERMINAL STREET, FAIRBANKS, ALASKA

Monday, December 16, 2019 10:00AM-11:30AM

A. ROLL CALL

B. MESSAGES

1. Citizen's Comments – limited to three (3) minutes

   a. Agenda items not scheduled for public hearing
   b. Items other than those appearing on the agenda

2. Disclosure & Statement of Conflict of Interest

C. APPROVAL OF AGENDA

D. NEW BUSINESS

1. Open Meetings Act & Public Records Act Overview
2. Election of Commission Chair
3. Review Data/Information and discuss Commission Recommendations
   a. FNSB Code, Chapter 4.104, Salaries & Emoluments Commission
   b. Commission member information
   c. FNSB COLA summary worksheet
   d. AML Salary & Benefits Survey for elected officials FY2019
   e. Employer survey results conducted by Human Resources
   f. Current employee wage information for FNSB regular employees
   g. Commission recommendations to the Assembly (2018 – without attachments)
4. Prepare recommendations for review at next meeting

E. COMMISSIONER'S COMMENTS/COMMUNICATIONS

1. Next meeting, December 30, 2019 11AM-12PM, HR Conference Room, JHAC
2. Public Hearing, January 6, 2020 12PM, Salcha Conference Room, JHAC

F. ADJOURNMENT

Fairbanks North Star Borough Department of Law
907 Terminal Street • PO Box 71267 • Fairbanks, AK 99707 - (907) 459-1318 FAX 459-1155

MEMORANDUM

TO: **Board and Commission members and staff**
FROM: **Jill S. Dolan, Borough Attorney**
DATE: **June 21, 2017**
SUBJECT: **Guidance on Subcommittees and the Open Meetings Act**

There have been recent questions regarding subcommittees and working groups, and when meetings of these bodies come within the requirements of the Open Meetings Act ("Act"). This memorandum is intended to provide general guidance to assist you in understanding when the Act may apply, and when you should seek further advice before proceeding.

In Alaska, the Open Meetings Act broadly defines a governmental body to include "an assembly, council, board, commission, committee, or other similar body of a public entity with the authority to establish policies or make decisions for the public entity or with the authority to advise or make recommendations to the public entity; 'governmental body' includes the members of a **subcommittee** or other subordinate unit of a governmental body if the subordinate unit consists of two or more members."[1]

A meeting is also broadly defined to include consideration of matters upon which a body is empowered to act. No action is actually required, and preliminary deliberations have been found to be a "meeting" by the court.[2]

If the main body delegates a task or duty to a designated group, it is likely a subcommittee and any meeting of that smaller group should be noticed and the public should be given an opportunity to attend. A task or duty can include things such as ranking options or making a recommendation to the larger body. If a working group is not established by formal action of the main body, and has not been delegated any authority, it is unlikely a court will find it is a "subcommittee" as contemplated by the Act, provided the intent in forming it was not to circumvent the Act's requirements.[3]

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[1] AS 44.62.310(h)(1)(emphasis added).
[2] *Brookwood Area Homeowners Association Inc., et al. v. the Municipality of Anchorage*, 702 P.2d 1317 (Alaska 1985).
[3] *See, e.g.*, 1985 Inf. Op. Att'y Gen. (Feb. 21; 663-85-0364) and 1987 Inf. Op. Att'y Gen (May 28; 663-87-0566)(opining that if a subcommittee is not established by formal action, and therefore does not enjoy any

EXAMPLES

Example 1

The Trails Advisory Commission is an advisory body. It is considering whether to add trails to the Comprehensive Trails Plan. It determines it would be helpful for a smaller group to survey the trails, rank them in order of preference, and bring the list back to the full commission for a final recommendation. It designates two members to work on this list.

This is a subcommittee. The smaller group is designated by the full body, and is designated a specific task. The smaller group has a role in the final decision, even if their recommendation is ultimately disregarded; they are tasked with gathering information and providing a recommendation to the larger group.

Example 2

At the end of a meeting a planning commissioner comments that he would like to see a code change requiring all houses in the downtown area to be painted blue. Two other commissioners chime in that they also support this change, and would like to work with him on a draft to bring back to the commission for consideration. The meeting is then adjourned, and the next day the commissioner emails two other commissioners about the change.

This is not a subcommittee. It was not formed by the larger body, and there was no task delegated. Rather, it was an idea by one commissioner and that commissioner can meet with up to two others, and they have no obligation to report back to the main body.

Example 3

A member of the Chena Riverfront Commission leaves a meeting and is approached by an outside organization and asked to research a development idea and work with community planning staff to develop a recommendation. The group, including the commissioner, consists of five people.

This is not a subcommittee nor is it any type of governmental body. Only members of the governmental body (here, the Chena Riverfront Commission) count for purposes of determining Open Meetings Act requirements. Commissioners are free to discuss ideas with other organizations, assuming other rules of procedure are followed.[4]

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delegated authority, the OMA would not apply unless a quorum of the full body is present at a subcommittee meeting).

[4] For example, a member of a quasi-judicial body cannot have *ex parte* discussions.

Chapter 4.104
SALARIES AND EMOLUMENTS COMMISSION

Sections:

4.104.010 Established.

There is established a commission on salaries and emoluments of *elected* officials. The commission is composed of five members appointed for terms of three years; provided, that the terms of the commission members shall be staggered so that at least one member is appointed annually. The commission members shall be composed of at least one business executive, one member of the general public, one *person* with experience in public administration, and one representative of a labor organization. (Ord. 2001-52 § 2, 2001; Ord. 81-94 § 2, 1981; Ord. 79-31 § 2, 1979. 2004 Code § 2.22.010.)

4.104.020 Prohibitions with respect to municipal service.

A member of the commission may neither be employed by the *municipality* during the term for which they are appointed, nor hold elective municipal office during their term or within one year thereafter. (Ord. 2019-09 § 2, 2019; Ord. 79-31 § 2, 1979. 2004 Code § 2.22.020.)

4.104.030 Duties of commission.

The commission shall advise the *assembly* as to appropriate compensation, *including* salaries, benefits and allowances, if any, of *elected* officials. (Ord. 79-31 § 2, 1979. 2004 Code § 2.22.030.)

4.104.040 Periodic review of compensation.

The commission shall afford an opportunity for the public to be heard before reporting to the *assembly* any recommendation that changes the compensation of an *elected* official. At least every two years, but not more frequently than every year, the commission shall review the compensation of *elected* officials. The commission shall render its recommendations with respect to salaries not later than 75 days before the end of the fiscal year of the *municipality*. (Ord. 79-31 § 2, 1979. 2004 Code § 2.22.040.)

The Fairbanks North Star Borough Code is current through Ordinance 2019-46, passed November 14, 2019.

Disclaimer: The Borough Clerk's Office has the official version of the Fairbanks North Star Borough Code. Users should contact the Borough Clerk's Office for ordinances passed subsequent to the ordinance cited above.

Borough Website: www.fnsb.us
Code Publishing Company

Fairbanks North Star Borough Mayor's Office

907 Terminal PO Box 71267 Fairbanks, Alaska 99707-1267 (907)459-1300 FAX 459-1102

SALARIES AND EMOLUMENTS COMMISSION

Carol Ann Varner PO Box 56655 North Pole, AK 99705	488-1884 H varner@alaskan.com	Non-Partisan Voters Group	12/19
Doug Tansy PO Box 10126 Fairbanks, AK 99710	456-4248 W 455-4465 H dtansy@ibew1547.org	Labor Representative	12/19
V. Lenny Reagin PO Box 72970 Fairbanks, AK 99707	479-6679 W 479-6679 H ravenrecon1@gmail.com	Business Representative	12/21
Charles N. Dexter 949 Coppet Street Fairbanks, AK 99709	455-2837 W 474-9490 H cndexter@alaska.edu	General Public	12/20
Traci Gatewood 469 Droz Drive Fairbanks, AK 99701	378-8456 C Traci@g2diverse.com	Public Administration	12/20

Staff: Sallie Stuvek, Human Resources

Number of Members: 5

Number of Vacancies: 0

01/2019

Historical CPI's by Bargaining Unit

CPI's						
Fiscal Year	APEA (GGU)	Laborers (transit)	ASEA (Dir & Mrgs)	Non-Represented	Anch - U	For CY
2000	1.5	1.5	1.5	1.5	1.5	1998
2001	1.75	1.75	1.75	1.75	1.0	1999
2002	1.7	1.7	1.7	1.7	1.7	2000
2003	2.8	2.8	2.8	2.8	2.8	2001
2004	1.9	1.9	1.9	1.9	1.9	2002
2005	2.7	2.7	2.7	2.7	2.7	2003
2006	2.6	2.6	2.6	2.6	2.6	2004
2007	3.1	3.1	3.1	3.1	3.1	2005
2008	3.2	3.2	3.2	3.2	3.2	2006
2009	2.2	2.2	2.2	2.2	2.2	2007
2010	4.5	3.5	3.5	3.5	4.6	2008
2011	2.2	1.2	1.2	1.2	1.2	2009
2012	2.2	1.8	1.8	2.2	1.8	2010
2013	2.5	0*	3.2	2.5	3.2	2011
2014	2.0	2.2	1.8	2.0	2.2	2012
2015	1.5	3.0	1.1	1.5	3.1	2013
2016	1.6	1.6	1.6	1.6	1.6	2014
2017	1.0	1.0	1.0	1.0	0.5	2015
2018	1.0	1.0	1.0	1.0	0.4	2016
2019	0.5	0.5	0.5	0.5	0.5	2017
2020	3.0	3.0	3.0	3.0	3.00	2018
	*Van Tran employees no CPI and a 10% wage reduction					
Contract Years	CPI Maximums					
2000-2003	No Cap, based upon Anchorage CPI					
2003-2006	No Cap, based upon Anchorage CPI					
2006-2009	10.25%					
2009-2012	8.90%	Hyper inflation language				
2012-2015	6.00%	Hyper inflation language				
2015-2018	5.20%	Hyper inflation language				
2018-2021		No mimimum, no Cap, based upon Anchorage CPI				
		Anch CPI changed to Alaska Urban for calendar year 2018				

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Mayor

Most mayors are part-time. This is an elected position.

Municipality	Population	Specific Working Title	Job Match	# of Employees	Union or Nonunion	Work Week Hours	Lowest Wage Range	Highest Wage Range	Note:
Matanuska-Susitna Borough	102,598	Mayor	Same	1	Non	40	$0.00	$0.00	$1610.42 per month
Fairbanks North Star Borough	98,957	Mayor	Same	1	Non	40	$50.46	$50.46	
Kenai Peninsula Borough	58,060	Borough Mayor	Same	1	Non	40	$0.00	$47.60	Plus Car Allowance - Wage set by Assembly
City & Borough of Juneau	32,739	Mayor	More	1	Non		$0.00	$0.00	$30,000.00 per year stipend + benefits
City of Fairbanks	31,597	Mayor	Same	1	Non	40	$0.00	$0.00	$86,500 annual salary
City & Borough of Sitka	8,920	Mayor	Same	1	Non		$0.00	$0.00	$500 per month - No PERS participation
City of Wasilla	8,468	Mayor	Same	1	Non	40+	$47.59	$63.31	
City of Kenai	7,098	Mayor	More	1	Non		$0.00	$0.00	$1000 per month
City of Palmer	6,268	Mayor	Same	1	Non	20	$0.00	$24,500.00	Annual Wage
City of Kodiak	6,124	Mayor	Same	1	Non		$0.00	$0.00	$500 monthly
City of Soldotna	4,376	Mayor	Same	1	Non		$0.00	$0.00	$300 per month
City of Nome	3,777	Mayor	Same	1	Non		$0.00	$0.00	$75 per month
City of North Pole	2,145	Mayor	Same	1	Non	40	$0.00	$0.00	$69,000 per year + 2% per year
Denali Borough	1,810	Mayor	More	1	Non	40	$0.00	$82,622.00	
City of Kachemak	479	Mayor	Same	1	Non	Varies	$0.00	$0.00	$600/month
City of Wales	167	Mayor	Less	1	Non		$0.00	$0.00	

Council or Assembly Member

This is an elected position.

Municipality	Population	Specific Working Title	Job Match	# of Employees	Union or Nonunion	Work Week Hours	Lowest Wage Range	Highest Wage Range	Note:
Matanuska-Susitna Borough	102,598	Assembly Member	Same	7	Non		$0.00	$0.00	$1108.33 per month
Fairbanks North Star Borough	98,957	Assembly Member	Same	7	Non		$0.00	$0.00	$900/month, $1100/month for pres.
Kenai Peninsula Borough	58,060	Assembly Member	Same	9	Non		$0.00	$0.00	Pres. $500/mo, Mbrs $400/mo; Plus Car & Internet Allowance
City & Borough of Juneau	32,739	Assembly Member	More	8	Non		$0.00	$0.00	$6,000.00 per year + Health Insurance
City of Fairbanks	31,597	Council	Same	6	Non		$0.00	$0.00	
City & Borough of Sitka	8,920	Assembly Member	Same	6	Non		$0.00	$0.00	$300 per month - No PERS participation
City of Wasilla	8,468	Council Member	Same	6	Non		$0.00	$0.00	$225/regular meeting attended
City of Kenai	7,098	Council Member		6	Non		$0.00	$0.00	$500 per month
City of Palmer	6,268	Council Member	Same	6	Non	Varies	$0.00	$0.00	$100/Reg. Meeting, $50/Special Meeting
City of Kodiak	6,124	Council Member	Same	6	Non		$0.00	$0.00	$400 per month
City of Soldotna	4,376	Council Member	Same	6	Non		$0.00	$0.00	$250 per month
City of Nome	3,777	Council Member	Same	6	Non		$0.00	$0.00	$50 per month
City of Dillingham	2,316	Council Member	Same	6	Non	0	$0.00	$0.00	Volunteer
City of North Pole	2,145	Council Member	Same	6	Non		$0.00	$0.00	$150/ meeting, $100/special meeting & $50/work session
Denali Borough	1,810	Assembly Member	Same	9	Non	4	$200.00	$250.00	
City of Thorne Bay	532	Council Member	Same	7	Non		$0.00	$0.00	$100 stipend per meeting
City of Wales	167	Council Member	Less	7	Non		$0.00	$0.00	

	A	B	C	D	E	F	G	H	I	J	K
1		Anchorage	FNSB	Mat Su	City of Fairbanks	City of Kodiak	Kodiak Borough	City and Borough of Sitka	North Pole	Juneau	North Slope
2	What is your form of government, City/Borough/Municipality	Municipality	Borough	Borough	City	City	Borough	Municipality	City	Municipality	Borough
5	What is the total population of your Borough/City/Municipality	298,192	98,957	105,743	31,597	6,124	13,592	8,881	2,145	32,739	2014 census est. - 9,703
6	What are the Property Tax Mill Rates for your Borough/City/Municipality	52 different mill rates but average is 15 mills	13.892 mills	Area Wide 10.332	5.871	12.75	10.75	6 mills	16.883	10.66 Gen Gov Debt Service	17.99
7	Do you have Sales Tax? If so what is the tax rate?	No	No	No	No	7%	No	Yes 5% from Oct to March then 6% April to Sept	3%	5%	No
8	What is your total Operating Budget	$529,958,470	$173,030, 974	$400,898,044	$36,170,000	$35,278,106	$39,329,752	$27,079,617	$5,317,357	$357,000,000	$350,000,000
9	What is the total # of Full Time Employees	2,678	380	352	178	129	43	156	42	1772 (includes school dist)	966
10											
11	Mayor's Annual Salary	$132,953.60	$107,083	$19,325	$86,500	$6,575	$6,000	$6,000	$69,000 2% per year	$30,000	$260,028.00
12	Is there a Manager position if so what is their annual salary	Municipal Manager $137,009.60	Chief of Staff $132,895	Borough Manager $193,386	Chief of Staff $115,481	City Manager $148,000	City Manager $135,000	Administrator $125,000	No	City Manager $172,822	Chief Administrative Officer $236,390.00
13	What is the Annual salary for the Assembly or City Council	$28,017.60	Members $10,800 Presiding Officer $13,200	Member $13,296 Dpt Mayor $15,096	$6,000	$4,800	$3,600	$3,600	$150 per meeting $100 for special meetings $50/work session	$6,000	Members Regular $2,000/mtg Special Mtg $300 President Reg Mtg $2,250 Spec Mtg $350
14	Does the Mayor receive Health Benefits	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes
15	Do the Assembly or Council members receive health benefits	Unknown	No	Yes	No	No	No	No	No	Yes	Yes
16	How much are the Monthly Employer Health Premiums	Unknown	$1,901	$2,097	$1,102.40 to $1,757.12	$1,156 - EE $2,700 - EE+S $3,757 - EE+F	$1,983	$1,078.67 - EE $2,893.84 - EF $1,952.56 - EC $2,020.01 - ES	$1,500	$1,260	$133 - EE $307 - E+F
17	How much do employees contribute towards Employer Health Premiums (MONTHLY)	Unknown	$295 - EE $339 - EE+F $22 - DVA (additional)	$186/month, plus $22/month for optional dental/vision coverage for employees working 35 hours or more/month or $230/month, plus $20/month for optional dental/vision coverage for employees working at least 20 but less than 35 hours/month	0 to $907	0	$169	Employees pay 10% of premiums (Police Department employees are covered 100%)	$50 - EE $195 -E+F	0 - EE $176 - E+S E+F	0

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1		Anchorage	FNSB	Mat Su	City of Fairbanks	City of Kodiak	Kodiak Borough	City and Borough of Sitka	North Pole	Juneau	North Slope
18	Is your Borough/City/Municipality under Social Security?	Yes	Yes	No	some-varies	Yes	Yes	No	No	Yes	No
19	Is your Borough/City/Municipality under the SBS plan	No	No	Yes	No with some exceptions	No	No	Yes	No	No	No
20	Are your Assembly or Council members under PERS	Yes	No	Yes	No	No for members elected after 2006 PERS change	If previous PERS then may participate	No	No	Yes	Yes-Optional
21	Do you provide an alternate retirement option for the Mayor, Assembly, or council members	Employee may contribute to 401K and 457 as an option	PERS for Mayor, Offer Employee funded Deferred Comp	Only elected officials who make over $2000/month are elegible for PERS. If they do not make over $2000 they do not have a retirement option. No options other than PERS are provided.	Yes for the mayor Alternate plan for Mayor is IBEW Sp Ag Pension Council Members is Soc Sec	No	No	Mayor can participate in deferred comp	Deferred comp avail	Can elect deferred comp plan	Yes- Additional Optional
22	School Board Presiding Officer or President Annual Salary	$25,310	$4,800	$3,600	N/A	N/A	$2,400	0	N/A	$4,656	$1250 / meeting, $350/ Special Meeting, $300 / Loss of Pay, $200 / Designated Representative Pay
23	School Board Members - Annual Compensation	$21,476	$4,800	$3,300	N/A	N/A	$2,400	0	N/A	$3,300	$1000 / meeting, $250/ Work Session or Special Meeting, $300 / Loss of Pay, $200 / Designated Representative Pay
24	School Board Benefits	Offer medical if waived add $6500 to annual salary if elect $6500 toward medial and they pay difference over 12 months	Offered health coverage, premium paid by district	Offered health coverage, premium paid by district	N/A	N/A	No benefits, can participate in health plan must pay full costs	No	N/A	No	Full Dental, Medical and Vision, premium paid by participant - $100 - Emp Only, $150 Emp/Sp, $150 Emp/Child, $200, Emp/Family
25	School Board Retirement	Can elect PERS	No	Can opt in contributing unless already retire from PERS	N/A	N/A	None	No	N/A	Can elect PERS	Can elect PERS

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1		Anchorage	FNSB	Mat Su	City of Fairbanks	City of Kodiak	Kodiak Borough	City and Borough of Sitka	North Pole	Juneau	North Slope
26	School Board Life insurance	No other benefits	No	No other benefits	N/A	N/A	Are paid per diem when away on SD business, and reimbursed for SD business costs	No	N/A	No	$195,000
27	School Board - Other	Commission actually decides salaries Assembly members do not approve but take what the commission decides			N/A	N/A			N/A		
30											
31											
32	Update Codes:										
33	Anchorage	FNSB	Mat Su	City of Fairbanks	City of Kodiak	Kodiak Borough	City and Borough of	North Pole	Juneau	North Slope	
34											
35	AML & Online research	Provided by entity	No response from school district, #s from 2018								

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FY 20 Wages

Job_Title	Dept	Annual
BOROUGH ATTORNEY	LEGAL SERVICES	$ 148,781.00
CHIEF FINANCIAL OFFICER	FINANCE	$ 148,075.00
HUMAN RESOURCES DIRECTOR	HUMAN RESOURCES	$ 148,075.00
CONTROLLER	FINANCE	$ 135,437.00
CHIEF OF STAFF	MAYOR	$ 132,895.00
DIGITAL SERVICES DIRECTOR	DIGITAL SERVICES	$ 132,262.00
PUBLIC WORKS DIRECTOR	PUBLIC WORKS	$ 129,798.00
EMERGENCY OPERATIONS DIRECTOR	EMERGENCY OPERATIONS	$ 129,798.00
ARCHITECT/ENGINEER-CIVIL	PUBLIC WORKS	$ 128,000.00
SOLID WASTE MANAGER	PUBLIC WORKS	$ 128,000.00
A/E ASSET MANAGER PERM TERM	PUBLIC WORKS	$ 125,613.00
TREASURY AND BUDGET MANAGER	FINANCE	$ 122,796.00
PERSONNEL/PAYROLL MANAGER	HUMAN RESOURCES	$ 122,796.00
PARKS & RECREATION DIRECTOR	PARKS & RECREATION	$ 122,672.00
COMMUNITY PLANNING DIRECTOR	COMMUNITY PLANNING	$ 120,383.00
CHIEF ACCOUNTANT	FINANCE	$ 118,258.00
RURAL SVCS. ENGINEER/MANAGER	PUBLIC WORKS	$ 116,503.00
BOROUGH CLERK	BOROUGH CLERK'S	$ 116,490.00
ASSISTANT BOROUGH ATTORNEY	LEGAL SERVICES	$ 114,332.00
PUBLIC WORKS DEPUTY DIRECTOR	PUBLIC WORKS	$ 114,332.00
ARCHITECT/ENGINEER	PUBLIC WORKS	$ 114,332.00
INFORMATION INTEGRATION MANAGE	DIGITAL SERVICES	$ 111,765.00
SENIOR PROJECT MANAGER	PUBLIC WORKS	$ 110,012.00
LIBRARY DIRECTOR	LIBRARY	$ 109,571.00
DEPUTY ASSESSOR	ASSESSING	$ 107,638.00
CHIEF PROCUREMENT OFFICER	GENERAL SERVICES	$ 107,529.00
HUMAN RESOURCES DIRECTOR	HUMAN RESOURCES	$ 107,529.00
BOROUGH MAYOR	MAYOR	$ 107,083.31
FINANCIAL SPECIALIST TO CFO	FINANCE	$ 105,948.00
CIRCULATION/BOOKMOBILE SVC MGR	LIBRARY	$ 105,628.00
AQUATICS MANAGER	PARKS & RECREATION	$ 104,737.00
ADMINISTRATIVE MANAGER	LIBRARY	$ 104,737.00
PARKS SUPERINTENDENT	PARKS & RECREATION	$ 103,660.00
COLLECTION SERVICES MANAGER	LIBRARY	$ 103,660.00
ASSISTANT BOROUGH ATTORNEY	LEGAL SERVICES	$ 102,123.00
ASST SW MGR/LANDFILL ENGINEER	PUBLIC WORKS	$ 101,727.00
ANALYST/PROGRAMMER	DIGITAL SERVICES	$ 101,137.00
MAINTENANCE SUPERVISOR	TRANSIT	$ 100,526.40
ASSISTANT BOROUGH ATTORNEY	LEGAL SERVICES	$ 100,218.00
MAINTENANCE DIVISION MANAGER	PUBLIC WORKS	$ 100,218.00
MAINTENANCE MECHANIC III - GEN	PUBLIC WORKS	$ 100,152.00
COMMERCIAL PROPERTY APPRAISER	ASSESSING	$ 100,152.00
ANALYST/PROGRAMMER	DIGITAL SERVICES	$ 99,250.00
SPECIAL ASSISTANT	MAYOR	$ 98,405.00
ASSISTANT BOROUGH ATTORNEY	LEGAL SERVICES	$ 98,349.00
ENGINEER - CIVIL - STORM WATER	PUBLIC WORKS	$ 98,265.00

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Job_Title	Dept	Annual
EMERGENCY MANAGER	EMERGENCY OPERATIONS	$ 97,968.00
PROJECT MANAGER	PUBLIC WORKS	$ 97,402.00
APPRAISER II	ASSESSING	$ 96,512.00
ENGINEER-CIVIL	PUBLIC WORKS	$ 96,431.00
DEPUTY PLANNING DIRECTOR	COMMUNITY PLANNING	$ 96,141.00
LIBRARIAN YOUTH	LIBRARY	$ 95,763.20
SENIOR GENERAL LEDGER ACCT	FINANCE	$ 95,330.00
DEPUTY BOROUGH CLERK	BOROUGH CLERK'S	$ 94,766.00
SPECIAL ASSISTANT	MAYOR	$ 94,766.00
MAINT MECH III - BOILER TECH	PUBLIC WORKS	$ 94,390.40
TRANSPORTATION MANAGER	TRANSIT	$ 94,351.00
RECREATION SUPERINTENDENT	PARKS & RECREATION	$ 94,351.00
PW FISCAL COORDINATOR	PUBLIC WORKS	$ 93,683.20
NETWORK SYSTEM ADMINISTRATOR	DIGITAL SERVICES	$ 93,683.20
EMERGENCY SERVICES ADMINISTRAT	EMERGENCY OPERATIONS	$ 93,553.00
PIONEER PARK MANAGER	PARKS & RECREATION	$ 92,590.00
TRANSIT SUPERVISOR	TRANSIT	$ 92,352.00
TECHNOLOGY SUPPORT MANAGER	DIGITAL SERVICES	$ 91,806.00
MAINT MECH III - HVAC/R TECH	PUBLIC WORKS	$ 91,582.40
NETWORK OPERATIONS/SEC. MGR	DIGITAL SERVICES	$ 90,865.00
MAINT MECH III - STRUCTURAL RP	PUBLIC WORKS	$ 90,209.60
OPERATIONS SUPERVISOR	PUBLIC WORKS	$ 89,585.60
LOCKSMITH	PUBLIC WORKS	$ 89,585.60
ANIMAL CONTROL MANAGER	EMERGENCY OPERATIONS	$ 89,170.00
LIBRARIAN NORTH POLE	LIBRARY	$ 88,899.20
TRANSIT MECHANIC HEAVY DUTY	TRANSIT	$ 88,857.60
TRANSIT MECHANIC HEAVY DUTY	TRANSIT	$ 88,857.60
AIR QUALITY MANAGER	TRANSIT	$ 88,416.00
LAND MANAGER	ASSESSING	$ 88,416.00
MAINTENANCE SUPERVISOR	PUBLIC WORKS	$ 86,964.80
REVENUE/BUDGET ANALYST	FINANCE	$ 86,964.80
SENIOR GRANTS ACCOUNTANT	FINANCE	$ 86,768.00
LEGAL ASSISTANT II	LEGAL SERVICES	$ 86,465.60
TITLE EXAMINER II	ASSESSING	$ 86,424.00
OFFICE MANAGER	TRANSIT	$ 86,424.00
TREASURER'S ASST/BUDGET TECH	FINANCE	$ 86,424.00
OFFICE MANAGER	ASSESSING	$ 85,134.40
REFERENCE LIBRARIAN	LIBRARY	$ 83,886.40
ANALYST/PROGRAMMER	DIGITAL SERVICES	$ 83,785.00
GIS ANALYST	DIGITAL SERVICES	$ 83,785.00
MAINT MECH III - HVAC	PUBLIC WORKS	$ 82,513.60
LIBRARIAN CIRCULATION	LIBRARY	$ 82,513.60
ADMINISTRATIVE ASSISTANT V	PARKS & RECREATION	$ 82,243.20
PARKS MAINTENANCE MANAGER	PARKS & RECREATION	$ 82,004.00
PLATTING OFFICER IV	COMMUNITY PLANNING	$ 81,952.00
TRANSIT DRIVER	TRANSIT	$ 81,494.40

Job_Title	Dept	Annual
TRANSIT DRIVER	TRANSIT	$ 81,494.40
MAINT MECH III - BOILER TECH	PUBLIC WORKS	$ 81,286.40
PERSONNEL ASSISTANT	HUMAN RESOURCES	$ 81,078.40
PROJECT MANAGER	PUBLIC WORKS	$ 80,691.00
TRANSIT DRIVER	TRANSIT	$ 80,371.20
ACCOUNTING TECHNICIAN V	FINANCE	$ 80,225.60
TRANSIT MECHANIC HEAVY DUTY	TRANSIT	$ 80,080.00
TRANSIT MECHANIC LIGHT DUTY	TRANSIT	$ 80,080.00
LIBRARIAN YOUNG ADULT	LIBRARY	$ 80,080.00
APPRAISER II	ASSESSING	$ 79,539.20
EMERGENCY SVC/GIS SPECIALIST	EMERGENCY OPERATIONS	$ 79,518.40
RISK TECHNICIAN/ADJUSTER	HUMAN RESOURCES	$ 79,393.60
ANALYST/PROGRAMMER	DIGITAL SERVICES	$ 79,185.00
TRANSIT DRIVER	TRANSIT	$ 79,144.00
RECORDS MANAGER	BOROUGH CLERK'S	$ 78,974.00
PLANNER IV - TRANSPORTATION	COMMUNITY PLANNING	$ 78,873.60
LIBRARIAN - ADULT & WEB SVCS	LIBRARY	$ 78,873.60
TRANSIT SUPERVISOR	TRANSIT	$ 78,395.20
APPRAISER II	ASSESSING	$ 78,374.40
APPRAISER II	ASSESSING	$ 78,374.40
REVENUE/BUDGET ANALYST	FINANCE	$ 78,374.40
ADAPTIVE PROGRAM COORDINATOR	PARKS & RECREATION	$ 77,937.60
PROJECT MANAGER	PUBLIC WORKS	$ 77,707.00
RECYCLING MANAGER	PUBLIC WORKS	$ 77,707.00
PROJECT MANAGER	PUBLIC WORKS	$ 77,707.00
NETWORK SYSTEM ADMINISTRATOR	DIGITAL SERVICES	$ 77,188.80
FUND ACCOUNTANT	FINANCE	$ 76,731.20
PLANNER III	COMMUNITY PLANNING	$ 76,689.60
MAINT MECH III - PLUMBER	PUBLIC WORKS	$ 76,627.20
ADMINISTRATIVE ASSISTANT V	FINANCE	$ 76,398.40
AIR QUALITY PROGRAM SUPERVISOR	TRANSIT	$ 76,398.40
APPRAISER II	ASSESSING	$ 75,608.00
FUND ACCOUNTANT	FINANCE	$ 75,608.00
BENEFITS ADMINISTRATOR	HUMAN RESOURCES	$ 75,587.20
MAINTENANCE MECHANIC II	PUBLIC WORKS	$ 75,212.80
FLOOD PLAIN ADMINISTRATOR	COMMUNITY PLANNING	$ 74,921.60
PUBLIC INFORMATION OFFICER	MAYOR	$ 74,921.60
GRANTS STAFF ACCT I	FINANCE	$ 74,839.00
CLAIMS ADJUSTER	HUMAN RESOURCES	$ 74,640.00
TRANSIT DRIVER	TRANSIT	$ 74,547.20
MAINT MECH III ELECTRICIAN	PUBLIC WORKS	$ 74,360.00
MAINT MECH III - ELECTRICIAN	PUBLIC WORKS	$ 74,360.00
MAINT MECH III - CARPENTER	PUBLIC WORKS	$ 74,360.00
APPRAISER II	ASSESSING	$ 73,860.80
LIBRARIAN COLLECTIONS TRAININ	LIBRARY	$ 73,860.80
ADMINISTRATIVE ASSISTANT IV	PARKS & RECREATION	$ 73,715.20

Job_Title	Dept	Annual
TRANSIT DRIVER	TRANSIT	$ 73,465.60
TRANSIT DRIVER	TRANSIT	$ 73,465.60
TRANSIT DRIVER	TRANSIT	$ 73,465.60
FUND ACCOUNTANT	FINANCE	$ 73,444.80
SW ENVIRONMENTAL SPECIALIST	PUBLIC WORKS	$ 73,444.80
GIS ANALYST	DIGITAL SERVICES	$ 73,444.00
ANALYST/PROGRAMMER	DIGITAL SERVICES	$ 73,444.00
ANALYST/PROGRAMMER	DIGITAL SERVICES	$ 73,444.00
MAINT MECH III LEACHATE	PARKS & RECREATION	$ 72,238.40
TRANSIT MECHANIC LIGHT DUTY	TRANSIT	$ 72,196.80
ANALYST/PROGRAMMER	DIGITAL SERVICES	$ 72,074.00
APPRAISER II	ASSESSING	$ 71,697.60
TRAILS COORDINATOR	PARKS & RECREATION	$ 71,635.20
APPRAISER I	ASSESSING	$ 71,552.00
FACILITY SUPERVISOR-AQUATICS	PARKS & RECREATION	$ 71,448.00
PARKS CARETAKER	PARKS & RECREATION	$ 71,448.00
TRANSIT DRIVER	TRANSIT	$ 71,323.20
ANIMAL CONTROL OFFICER	EMERGENCY OPERATIONS	$ 71,281.60
TRANSPORTATION GRANT COORDINAT	TRANSIT	$ 71,281.60
EMER. SVC. TECH. ADMINISTRATOR	EMERGENCY OPERATIONS	$ 71,260.80
FACILITY SUPERVISOR-BIG DIPPER	PARKS & RECREATION	$ 70,782.40
HEALTH & SOCIAL SVCS ADMINSTR	FINANCE	$ 70,681.00
PARKS PROJECT COORDINATOR	PARKS & RECREATION	$ 70,595.20
PLANNER III CODE ENFORCEMENT	COMMUNITY PLANNING	$ 70,116.80
EQUIPMENT OPERATOR	PUBLIC WORKS	$ 69,825.60
NETWORK SYSTEM ADMINISTRATOR	DIGITAL SERVICES	$ 69,576.00
TRANSIT DRIVER	TRANSIT	$ 69,243.20
EQUIPMENT OPERATOR II	PUBLIC WORKS	$ 69,222.40
ADMINISTRATIVE ASSISTANT III	PUBLIC WORKS	$ 68,993.60
LIBRARY ASSISTANT III	LIBRARY	$ 68,993.60
EXECUTIVE ADMINISTRATIVE ASST	MAYOR	$ 68,827.20
EQUIPMENT OPERATOR	PUBLIC WORKS	$ 68,827.20
FACILITY SUPERVISOR-AQUATICS	PARKS & RECREATION	$ 68,307.20
TRANSIT DRIVER	TRANSIT	$ 68,182.40
PM2.5 PROJECT COORDINATOR	TRANSIT	$ 68,161.60
PARK SUPERVISOR	PARKS & RECREATION	$ 68,099.20
LIBRARIAN - CATALOGING	LIBRARY	$ 68,099.20
CHENA LAKES MANAGER	PARKS & RECREATION	$ 67,865.00
ADMINISTRATIVE ASSISTANT V	PUBLIC WORKS	$ 67,828.80
EQUIPMENT OPERATOR	PUBLIC WORKS	$ 67,828.80
MAINTENANCE MECHANIC II	PUBLIC WORKS	$ 67,828.80
PARKS CARETAKER	PARKS & RECREATION	$ 67,308.80
TRANSIT DRIVER	TRANSIT	$ 67,225.60
TRANSIT DRIVER	TRANSIT	$ 67,225.60
ANIMAL CONTROL OFFICER	EMERGENCY OPERATIONS	$ 67,184.00
ADMINISTRATIVE ASST D & C III	PUBLIC WORKS	$ 66,996.80

Job_Title	Dept	Annual
EQUIPMENT OPERATOR	PUBLIC WORKS	$ 66,830.40
ADMINISTRATIVE ASSISTANT IV	DIGITAL SERVICES	$ 66,664.00
GENERAL SERVICES TECHNICIAN II	GENERAL SERVICES	$ 66,664.00
TECHNOLOGY SUPPORT SPECIALIST	DIGITAL SERVICES	$ 66,518.40
PARKS PROJ COORD. PROJECT FUND	PARKS & RECREATION	$ 66,518.40
TRANSIT DRIVER	TRANSIT	$ 66,185.60
TRANSIT DRIVER	TRANSIT	$ 66,185.60
TRANSIT DRIVER	TRANSIT	$ 66,185.60
SOLID WASTE TECHNICIAN II	PUBLIC WORKS	$ 66,102.40
REFERENCE LIBRARIAN	LIBRARY	$ 66,102.40
LIBRARY ASSISTANT III	LIBRARY	$ 65,977.60
ADMINISTRATIVE ASSISTANT III	EMERGENCY OPERATIONS	$ 65,977.60
PURCHASING CLERK	LIBRARY	$ 65,977.60
EQUIPMENT OPERATOR	PUBLIC WORKS	$ 65,832.00
PLATTING OFFICER II	COMMUNITY PLANNING	$ 65,832.00
CUSTOMER SERVICE REPRESENTATIV	TRANSIT	$ 65,436.80
PARKS CARETAKER	PARKS & RECREATION	$ 65,312.00
FACILITY SUPERVISOR-AQUATICS	PARKS & RECREATION	$ 65,312.00
TRANSIT DRIVER	TRANSIT	$ 65,208.00
TRANSIT DRIVER	TRANSIT	$ 65,208.00
ADMINISTRATIVE ASSISTANT IV	COMMUNITY PLANNING	$ 65,187.20
ADMINISTRATIVE ASSISTANT II	EMERGENCY OPERATIONS	$ 64,688.00
LAND OFFICER	ASSESSING	$ 64,563.20
TECHNOLOGY SUPPORT SPECIALIST	DIGITAL SERVICES	$ 64,563.20
TECHNOLOGY SUPPORT SPECIALIST	DIGITAL SERVICES	$ 64,563.20
LIBRARY ASSISTANT II	LIBRARY	$ 64,438.40
LEGAL ASSISTANT I	LEGAL SERVICES	$ 64,438.40
PARKS CARETAKER	PARKS & RECREATION	$ 64,355.20
TRANSIT DRIVER	TRANSIT	$ 64,272.00
PLANNER III	COMMUNITY PLANNING	$ 64,209.60
ADMINISTRATIVE ASSISTANT V	PUBLIC WORKS	$ 63,856.00
EQUIPMENT OPERATOR - TRAINING	PUBLIC WORKS	$ 63,856.00
EQUIPMENT OPERATOR	PUBLIC WORKS	$ 63,856.00
ANIMAL CONTROL OFFICER	EMERGENCY OPERATIONS	$ 63,315.20
TITLE EXAMINER I	ASSESSING	$ 63,315.20
LIBRARY ASSISTANT III	LIBRARY	$ 63,107.20
CUSTOMER SERVICE REPRESENTATIV	GENERAL SERVICES	$ 62,587.20
COMMUNITY RESEARCH TECHNICIAN	COMMUNITY PLANNING	$ 62,504.00
TRANSIT/VAN TRAN EXTRA BOARD	TRANSIT	$ 62,358.40
TRANSIT DRIVER	TRANSIT	$ 62,358.40
TRANSIT SERVICER	TRANSIT	$ 62,358.40
TRANSIT/VAN TRAN EXTRA BOARD	TRANSIT	$ 62,358.40
TRANSIT/VAN TRAN EXTRA BOARD	TRANSIT	$ 62,358.40
PERSONNEL/PAYROLL TECH III	HUMAN RESOURCES	$ 62,337.60
ANIMAL CONTROL OFFICER	EMERGENCY OPERATIONS	$ 62,337.60
MAINTENANCE MECHANIC II PAINTE	PUBLIC WORKS	$ 62,004.80

Job_Title	Dept	Annual
MAINTENANCE MECHANIC II	PUBLIC WORKS	$ 62,004.80
SENIOR ASSESSING CLERK	ASSESSING	$ 61,838.40
VAN TRAN DRIVER	TRANSIT	$ 61,734.40
EMERGENCY MANAGEMENT TECHNICIA	EMERGENCY OPERATIONS	$ 61,609.60
TREASURER'S ASSISTANT II	FINANCE	$ 61,443.20
ANIMAL CONTROL OFFICER	EMERGENCY OPERATIONS	$ 61,443.20
ADMINISTRATIVE ASSISTANT III	COMMUNITY PLANNING	$ 61,256.00
RESEARCH ASSISTANT	BOROUGH CLERK'S	$ 60,964.80
CUSTOMER SERVICE REPRESENTATIV	TRANSIT	$ 60,756.80
PARKS CARETAKER	PARKS & RECREATION	$ 60,652.80
ASSESSING TECHNICIAN I	ASSESSING	$ 60,361.60
TECHNOLOGY SUPPORT TECHNICIAN	DIGITAL SERVICES	$ 60,236.80
TECHNOLOGY SUPPORT TECHNICIAN	DIGITAL SERVICES	$ 60,236.80
SERVICE AREA TECH	PUBLIC WORKS	$ 60,070.40
LIFEGUARD II	PARKS & RECREATION	$ 59,945.60
LIBRARY ASSISTANT I COLLECTION	LIBRARY	$ 59,945.60
ACCOUNTING TECHNICIAN IV	FINANCE	$ 59,862.40
APPRAISER I	ASSESSING	$ 59,862.40
LIBRARY ASSISTANT II	LIBRARY	$ 59,820.80
WEIGH STATION ATTENDANT	PUBLIC WORKS	$ 59,820.80
PARKS CARETAKER	PARKS & RECREATION	$ 59,737.60
PERSONNEL/PAYROLL TECH III	HUMAN RESOURCES	$ 59,612.80
LAND TECHNICIAN	ASSESSING	$ 59,196.80
PARKS RANGER-TLRA	PARKS & RECREATION	$ 58,947.20
TRANSIT/VAN TRAN EXTRA BOARD	TRANSIT	$ 58,801.60
ADMINISTRATIVE ASSISTANT IV	HUMAN RESOURCES	$ 58,385.60
GIS TECHNICIAN	DIGITAL SERVICES	$ 58,385.60
ACCOUNTING TECHNICIAN II	FINANCE	$ 58,385.60
FACILITY CUSTODIAN	PARKS & RECREATION	$ 58,073.60
LIBRARY ASSOCIATE, CIRC	LIBRARY	$ 58,073.60
OCC. HEALTH & SAFETY TECHNICIA	HUMAN RESOURCES	$ 58,073.60
FACILITY SUPERVISOR-TLRA	PARKS & RECREATION	$ 57,990.40
ASSESSING TECHNICIAN II	ASSESSING	$ 57,990.40
PARKS CARETAKER	PARKS & RECREATION	$ 57,990.40
ACCOUNTING TECH III GRANTS	FINANCE	$ 57,907.20
GENERAL SERVICES TECHNICIAN I	TRANSIT	$ 57,678.40
ANIMAL TENDER	EMERGENCY OPERATIONS	$ 57,387.20
RECREATION SPECIALIST I	PARKS & RECREATION	$ 57,220.80
RECORDS/MICRO-IMAGING TECH	BOROUGH CLERK'S	$ 57,116.80
FACILITY SUPERVISOR-BIRCH HILL	PARKS & RECREATION	$ 57,116.80
GIS EM SVCS TECH I	EMERGENCY OPERATIONS	$ 57,116.80
LIBRARY ASSISTANT III	LIBRARY	$ 56,888.00
ADMINISTRATIVE ASSISTANT III	PUBLIC WORKS	$ 56,888.00
RECREATION SPECIALIST III	PARKS & RECREATION	$ 56,888.00
DOCUMENTATION COORDINATOR I	TRANSIT	$ 56,555.20
VAN TRAN DRIVER	TRANSIT	$ 56,472.00

Job_Title	Dept	Annual
LIFEGUARD II	PARKS & RECREATION	$ 56,472.00
RECORDS CLERK II	BOROUGH CLERK'S	$ 56,368.00
PARKS CARETAKER	PARKS & RECREATION	$ 56,284.80
LIBRARY ASSISTANT III BOOKMOBI	LIBRARY	$ 56,035.20
LIBRARY ASSISTANT III	LIBRARY	$ 56,035.20
LIFEGUARD I	PARKS & RECREATION	$ 55,556.80
LIBRARY ASSISTANT II	LIBRARY	$ 55,536.00
ADMINISTRATIVE ASSISTANT III	TRANSIT	$ 55,182.40
ADMINISTRATIVE ASSISTANT III	PUBLIC WORKS	$ 55,182.40
GENERAL SERVICES CLERK I	GENERAL SERVICES	$ 55,182.40
LIFEGUARD I	PARKS & RECREATION	$ 54,745.60
LIBRARY ASSISTANT II	LIBRARY	$ 54,724.80
LIBRARY ASSISTANT II	LIBRARY	$ 54,724.80
MAINTENANCE MECHANIC I	PUBLIC WORKS	$ 54,683.20
PARKS CARETAKER	PARKS & RECREATION	$ 54,683.20
GENERAL SERVICES TECHNICIAN I	GENERAL SERVICES	$ 54,350.40
LIFEGUARD II	PARKS & RECREATION	$ 54,059.20
GIS TECHNICIAN PERM TERM	DIGITAL SERVICES	$ 53,352.00
ANIMAL TENDER	EMERGENCY OPERATIONS	$ 53,248.00
LIFEGUARD II	PARKS & RECREATION	$ 53,164.80
VAN TRAN DRIVER	TRANSIT	$ 53,144.00
LIBRARY ASSISTANT II	LIBRARY	$ 53,060.80
TREASURER'S ASSISTANT I	FINANCE	$ 53,019.20
MAINTENANCE MECHANIC I PAINTER	PUBLIC WORKS	$ 53,019.20
RECREATION SPEC. III - SEASONA	PARKS & RECREATION	$ 52,790.40
ADMINISTRATIVE ASSISTANT III	PUBLIC WORKS	$ 52,790.40
ADMINISTRATIVE ASSISTANT III	BOROUGH CLERK'S	$ 52,790.40
ADMINISTRATIVE ASST D & C III	PUBLIC WORKS	$ 52,790.40
ADMINISTRATIVE ASSISTANT III	TRANSIT	$ 52,790.40
ADMINISTRATIVE ASSISTANT II	LIBRARY	$ 52,520.00
VAN TRAN DRIVER	TRANSIT	$ 52,416.00
ADMINISTRATIVE ASSISTANT I	PARKS & RECREATION	$ 52,332.80
LIBRARY ASSISTANT II	LIBRARY	$ 52,332.80
LIBRARY ASSISTANT I COLLECTION	LIBRARY	$ 51,688.00
LIBRARY ASSISTANT I COLLECTION	LIBRARY	$ 51,688.00
SECURITY ASSISTANT	LIBRARY	$ 51,563.20
ADMISSIONS CLERK	EMERGENCY OPERATIONS	$ 51,542.40
ADMINISTRATIVE ASSISTANT III	BOROUGH CLERK'S	$ 51,272.00
ADMINISTRATIVE ASSISTANT III	COMMUNITY PLANNING	$ 51,272.00
ANIMAL TENDER	EMERGENCY OPERATIONS	$ 50,960.00
ANIMAL TENDER	EMERGENCY OPERATIONS	$ 50,960.00
ADMINISTRATIVE ASSISTANT II	PUBLIC WORKS	$ 50,960.00
LIBRARY ASSISTANT I COLLECTION	LIBRARY	$ 50,876.80
VAN TRAN DRIVER EXTRA BOARD	TRANSIT	$ 50,856.00
RECORDS CLERK I PERM TERM	BOROUGH CLERK'S	$ 50,793.60
LIBRARY AIDE	LIBRARY	$ 50,793.60

Job_Title	Dept	Annual
LIBRARY ASSISTANT I PROCESSING	LIBRARY	$ 50,169.60
RECREATION SPECIALIST II	PARKS & RECREATION	$ 50,169.60
VAN TRAN DRIVER	TRANSIT	$ 50,148.80
RECORDS CLERK I	ASSESSING	$ 50,086.40
LIBRARY ASSISTANT III BOOKMOBI	LIBRARY	$ 49,795.20
TRAINING COORDINATOR	HUMAN RESOURCES	$ 49,795.20
ACCOUNTING TECHNICIAN I	FINANCE	$ 49,483.20
ANIMAL TENDER	EMERGENCY OPERATIONS	$ 49,483.20
ADMINISTRATIVE ASSISTANT I	PARKS & RECREATION	$ 49,296.00
ADMISSIONS CLERK	EMERGENCY OPERATIONS	$ 49,296.00
LIBRARY ASSISTANT II	LIBRARY	$ 49,296.00
ACCOUNTING CLERK	FINANCE	$ 49,296.00
RECREATION SPECIALIST II	PARKS & RECREATION	$ 48,630.40
CUSTOMER SERVICE REPRESENTATIV	TRANSIT	$ 48,609.60
PERMIT TECHNICIAN	COMMUNITY PLANNING	$ 48,068.80
ADMINISTRATIVE ASSISTANT II AQ	TRANSIT	$ 48,068.80
LIBRARY ASSISTANT I INTERLIBRA	LIBRARY	$ 47,985.60
LIFEGUARD II	PARKS & RECREATION	$ 47,985.60
FACILITY CUSTODIAN	PARKS & RECREATION	$ 47,902.40
SOLID WASTE TECHNICIAN	PUBLIC WORKS	$ 47,881.60
LIBRARY ASSISTANT II	LIBRARY	$ 47,881.60
VAN TRAN DRIVER EXTRA BOARD	TRANSIT	$ 47,278.40
RECREATION SPECIALIST I	PARKS & RECREATION	$ 46,446.40
LIBRARY ASSISTANT II	LIBRARY	$ 46,446.40
WEIGH STATION ATTENDANT	PUBLIC WORKS	$ 46,446.40
LIBRARY ASSISTANT II	LIBRARY	$ 46,446.40
ASSESSING CLERK	ASSESSING	$ 45,884.80
LIBRARY ASSISTANT I COLLECTION	LIBRARY	$ 45,884.80
ASSESSING CLERK	ASSESSING	$ 44,553.60
LIFEGUARD II	PARKS & RECREATION	$ 44,553.60
RECREATION SPECIALIST II	PARKS & RECREATION	$ 44,553.60
LIFEGUARD I	PARKS & RECREATION	$ 44,408.00
LIFEGUARD II	PARKS & RECREATION	$ 43,243.20
LABORER	PUBLIC WORKS	$ 43,243.20
RECREATION SPECIALIST I	PARKS & RECREATION	$ 43,160.00
LIFEGUARD I	PARKS & RECREATION	$ 43,160.00
TAX FORECLOSURE SPECIALIST I	FINANCE	$ 42,166.80
LIFEGUARD I	PARKS & RECREATION	$ 41,891.20
LIFEGUARD I	PARKS & RECREATION	$ 41,891.20
LIFEGUARD I	PARKS & RECREATION	$ 41,891.20
MECHANIC HELPER	TRANSIT	$ 41,017.60
PAGE - CIRCULATION	LIBRARY	$ 37,148.80
PAGE - CIRCULATION	LIBRARY	$ 36,566.40
PAGE - CIRCULATION	LIBRARY	$ 36,566.40
PAGE-NORTH POLE	LIBRARY	$ 34,153.60
PAGE - SR CIRCULATION	LIBRARY	$ 33,654.40

Job_Title	Dept	Annual
PAGE - CIRCULATION	LIBRARY	$ 32,988.80
PAGE - COMMUNITY SERVICE	LIBRARY	$ 32,156.80
PAGE - CIRCULATION	LIBRARY	$ 31,491.20
PAGE - CIRCULATION	LIBRARY	$ 30,576.00
PAGE - CIRCULATION	LIBRARY	$ 29,744.00
PAGE - CIRCULATION	LIBRARY	$ 28,828.80

Fairbanks North Star Borough

907 Terminal Street P.O. Box 71267 Fairbanks, AK 99707-1267 (907) 459-1202
www.co.fairbanks.ak.us

MEMORANDUM

TO: Kathryn Dodge, Presiding Officer, FNSB Assembly
Heidi Haas, President, FNSB School Board

FROM: Traci Gatewood, Chair, Salaries & Emoluments Commission Traci V. Gatewood

SUBJECT: Salaries & Emoluments Commission Report (2018)

DATE: May 10, 2018

The Salaries and Emoluments Commission met on February 28, 2018 and again on March 28, 2018. The Commission was provided salary and benefit information gathered by the Human Resources Department to include the Alaska Municipal League Salary and Benefit Survey (FY2018). Comparisons were made to the Municipality of Anchorage, Mat-Su Borough, Kenai Borough and Juneau, as well as other locations.

On February 28, 2016, the Commission reviewed the material and voted on a motion to recommend to the Assembly and School District consideration of an increase to the School Board stipend. No adjustment was recommended for the Borough Assembly or Borough Mayor. On March 28, 2018, the Commission reviewed and finalized the recommendation.

Both meetings were noticed to the public. A public hearing was held at noon on April 26, 2018. No one came to testify.

THE FOLLOWING ARE THE RECOMMENDATIONS
OF THE SALARIES & EMOLUMENTS COMMISSION

Mayor's Annual Salary Level

MOTION: The following motion was made by Lenny Reagin, seconded by Charlie Dexter:

The Salaries and Emoluments Commission recommends no change to the prior methodology of applying annual COLA based upon Anchorage CPI, not to exceed 1.5% annually.

Justification: The Commission appreciates the adoption of its 2014 recommendation and believes that the annual adjustments that began in FY15 to the Mayor's salary for CPI have kept the Mayor's salary from falling further behind other staff salaries. While an increase appears warranted, the current economic climate would not support an increase at this time.

Motion carried unanimously.

Assembly Monthly Salary Level

MOTION: The following motion was made by Charlie Dexter, seconded by Carol Varner:

The Salaries & Emoluments Commission recommends no change to the monthly amount of $900 per Assembly Member and $1,100 for Presiding Officer.

Motion carried unanimously.

School Board Monthly Salary Level

MOTION: The following motion was made by Lenny Reagin, seconded by Carol Varner:

The Salaries and Emoluments Commission restated its 2014 & 2016 recommendation to increase the School Board members' monthly stipend to $450 and the School Board President's monthly stipend to $550.

Justification: With the effort and time commitment involved of those serving in this capacity, the Commission believes an adjustment to the monthly rate is appropriate. The public contact and interaction is very high for the School Board. Fuel and other costs associated with attending meetings has increased; it should not cost a member to serve in this capacity.

Currently all school board members earn $400 per month. The President assumes greater responsibility and authority, and should therefore, be compensated at a higher level than the regular members.

The stipend for the School Board and School Board President has not been adjusted since 1989. CPI adjustments from 1989 to 2018 equaled 76% (based upon CPI for Anchorage Municipality & U.S. Urban). The lack of any stipend adjustment, in conjunction with the decrease in overall purchasing power, as demonstrated by the CPI over the time period since the last adjustment show the justification for an adjustment. Recognizing the current financial pressures facing the School District, the Commission understands that it may be difficult to implement this adjustment now. If not possible, the Commission encourages implementation of this recommendation should the financial picture change.

Motion carried unanimously.

Thank you for your consideration of the Salaries and Emoluments Commission's recommendations as presented.

Attachments: FNSB Code 4.104 Commission on Salaries & Emoluments
Commission Member Listing

cc: Commission Members
Sallie Stuvek, Human Resources Director
Karl Kassel, Borough Mayor
Karen Gaborik, FNSBSD Superintendent

Presented by:
Introduced:
Drafted by: R. Palmer III

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2020-_____

An Ordinance Amending Title 11 to Increase the Compensation for Assemblymembers and the Mayor.

WHEREAS, CBJ Charter 3.10 provides that the Assembly by ordinance shall provide for compensation of the Mayor and other Assemblymembers and provides further that an increase in compensation shall not take effect no earlier than the assembly meeting following the regular election after the ordinance has been adopted, and

WHEREAS, the compensation currently provided for the mayor and assemblymembers has not been adjusted since 1994;

WHEREAS, the compensation currently provided is inadequate and deters some community members from running for elected office;

THEREFORE, BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become a part of the City and Borough of Juneau Municipal Code.

Section 2. Amendment of Section. CBJ 11.15.050 is amended to read:

(a) The mayor shall be compensated at the rate of $<u>3,500.00</u> ~~2,500.00~~ per month.

(b) All other assemblymembers shall be compensated at the rate of $<u>750.00</u> ~~500.00~~ per month.

(c) <u>Per diem payments, reimbursements for expenses, and election of health insurance are not compensation under this section.</u>

Section 3. Amendment of Chapter. Chapter 11.15 is amended by adding a new section to read:

11.15.060 Compensation Periodic Review

(a) *Periodic Review*. The Assembly, or a compensation commission appointed by the Assembly, should review the honorarium for planning commissioners and the compensation for elected municipal officers every two years.

(b) *Standards for Review*. The periodic compensation review should be based upon inflation or cost of living indexes, like the Anchorage CPI or percent changes of unrepresented municipal employee salaries.

(c) *Compensation Commission Prohibitions*. A member of a compensation commission appointed by the Assembly may neither be employed by the municipality during the term for which they are appointed nor hold elective municipal office during their term or within one year thereafter.

Section 4. Effective Date. This ordinance shall be effective on [October 20, 2020 OR January 1, 2021]

Adopted this ________ day of _______________________, 2020.

____
Beth A. Weldon, Mayor

Attest:

____
Elizabeth J. McEwen, Municipal Clerk

1. Executive Summary

The Matrix Consulting Group has prepared this Full Cost Allocation Plan (CAP) for the City and Borough of Juneau, AK. The report, which follows, presents a summary of the comprehensive analysis undertaken to identify the appropriate distribution of citywide administrative and support costs to all City operating departments, divisions, and programs.

1 METHODOLOGY

The primary objective of a Full Cost Allocation Plan is to spread costs from central support departments, generally called "Central Service Departments" to those departments, divisions, cost centers, and/or funds that receive services in support of conducting their operations. In doing so, an organization can both better understand its full cost of providing specific services to the community, and also generate organizational awareness regarding indirect (overhead) costs associated with operations. This plan was compiled in accordance with Generally Accepted Accounting Principles, and is also based on many of the methods of indirect cost allocation defined by the federal Office of Management and Budget's (OMB) Title 2 CFR 200. These principles can be summarized in the following points:

- **Necessary and reasonable:** costs included for allocation should be necessary to the purpose of a department and the services it provides. Expenditures should be in alignment with reasonable costs associated with services, not arbitrarily or intentionally inflated.

- **Determined by allocation "bases" that relate to benefit received:** allocation metrics used to allocate costs should have a nexus to the service being provided, and generally reflect associated service levels.

In addition, OMB guidelines outline a method for allocating indirect costs called the double-step down allocation method, which utilizes two "steps" or "passes" to fully allocate costs. The double-step down procedure is reflected in this plan, and ensures that the benefit of services between Central Service support departments are recognized first, before final allocations to receivers of services are made. For example:

- **First Step:** Central Service Department expenditures are allocated to other central service departments such as Human Resources, Information Technology, etc., as well as to Receiving Departments.

- **Second Step:** Distributes Central Service department expenses and first step allocations to Receiving Departments only.

It should be noted that there are two types of cost allocation plans: Full Cost and OMB Compliant. A Full Cost Allocation Plan is generally concerned with determining indirect costs associated with non-general fund sources, as well as funds and departments that charge fees for service. For example, a Full Cost plan could be used to justify transfers from non-general fund sources, or included in a cost of service study to account for indirect overhead. The second form of Cost Allocation Plan is known as an OMB Compliant Plan. An OMB Compliant Plan is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, OMB-Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB-Compliant plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined by OMB. This plan is a **Full Cost Allocation plan**.

2 PROJECT STEPS

The project team, along with City staff, went through the following steps in order to develop this Full Cost Allocation Plan:

- Meet with the City and Borough of Juneau's administrative staff to customize the structure of the plan
- Identify / classify Central Service support departments
- Determine the major services or "functions" provided by each Central Service support department
- Establish the optimal allocation basis for each function
- Identify the source, and collect allocation basis data and statistics
- Populate the analytical model, and calculate results
- Employ quality control processes for accurate results
- Review results with the City

- Revise and finalize
- Discuss implementation strategies
- Document and communicate results

The results of this effort are detailed in the following report.

3 SUMMARY

In summary, key project details for the cost plan are as follows:

- Cost figures are based on Fiscal Year 2019 / 2020 Budgeted Expenditures,
- The allocation methodology is **Full Cost**, not OMB Title 2 CFR 200 Compliant,
- The results presented in this plan were derived using a double “step-down” allocation process.

The following report provides a well-documented and defensible basis for the City’s indirect overhead costs, including the full detail regarding how cost centers were derived, the allocation bases used to allocate associated costs, and a summary schedule that illustrates the total indirect costs associated with receiving departments and funds.

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-10- Mayor and Assembly			
	Citywide Support	# of Agenda Items	Assembly and Committee Agenda Items
	Legislative	Not Allocated	
110-11-01 City Attorney			
	Legal Support	Avg Time Spent by City Attorneys (50% Assembly)	FY18 and FY19 Time Tracking Reports
	Litigation	Not Allocated	
	Prosecution	Not Allocated	
110-12-01 City Manager			
	General Citywide Support - FTE	Weighted FTE Supervised by City Manager	FY20 Revised FTE Comparison
	General Citywide Support - Expenses	FY20 Budgeted Expenditures (Boards Overseen Depts and Insurance Div weighted at 5%)	FY20 Budget Line Detail
	Assembly Support	# of Agenda Items	Assembly and Committee Agenda Items
	Public Information	Not Allocated	
110-07-01 Emergency Services			
	Internal Support	Equal to All Benefitting Depts	
	Community Outreach	Not Allocated	
	Grant Support	# of Grants	Emergency Services Grants Schedule
110-03/04- Clerk			
	Activities of the Assembly	# of Agenda Items	Assembly and Committee Agenda Items
	Boards and Commissions	# of Boards and Commissions	
	General Citywide Support	Equal to All City Depts	
	Administer Appeals	Equal to All Appeal Entities	
	Public Information	Not Allocated	
	Marijuana License	Not Allocated	
	Liquor License	Not Allocated	
	Conduct Elections	Not Allocated	

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-08-01 Human Resources			
	Human Resources	# of FTE (Excl Schools and Hospital, x2 Police, Capital Transit, Streets, Fire, Water,	FY20 Revised FTE Comparison
	HR Employee Support	FTE Count (Excl Schools and Hospital)	FY20 Revised FTE Comparison
110-06/15- MIS			
	Device Support	MIS Device Allocation	FY20 MIS Allocation
	Networking Support	MIS Network Allocation	FY20 MIS Allocation
	Application Support	MIS Application Allocation	FY20 MIS Allocation
	Print Shop	Print Shop Charges	FY19 Print Shop Charges
110-17-01 Finance Administration			
	Division Administration	# of FTE per Finance Division	FY 20 Revised FTE Comparison
110-17-03 Controller			
	Accounting Support	Expenses and Revenue (School, Sales Tax, Wastewater, Hospital, weighted at 5%, Workers Comp, Property, Special Policy, Heath weighted at 10%)	FY20 Budget Line Detail
	Accounts Payable	# of AP Transactions	FY19 AP Transactions
	Payroll	# of FTE	FY20 Revised FTE Comparison
	Audit	Equal to All Depts	
	Capital Accounting	Capital Project Expenditures	FY20 Budget Line Detail
	Grant Accounting	# of Grants	Grant Accounting Grants
	Budget	Equal to All Divisions	

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	ALLOCATION BASIS	SOURCE
110-17-04 Treasury			
	Revenue	Revenue (Excl Non-Departmental and Sales Tax, School and Health Insurance weighted at 5%, Eaglecrest x2, Dept Service at 25%, Hospital at 10%)	FY20 Budget Line Detail
	Cash Management	Cash Balance (Hospital and Health Insurance weighted at 5%)	FY19 Cash Reconcilliation
	Mail Room	# of Mail Pieces	FY19 Mail Pieces
	Property Tax	Not Allocated	
110-17-06 Purchasing			
	PO (Data Entry)	# of PO's and Dollar Value of P-Card Transactions	P-Cards by Department
	PR (Buyers)	50% # and 50% Dollar Value of Purchase Requests	PO and RQ Data
110-23-01 Library			
	Website Support - Unique Views	Unique Page Views (Eaglecrest weighted at 5%)	Library Webmaster
	Website Support - Pages	# of Pages (Library weighted at 50%)	Library Webmaster
	General Library Operations - Wifi Supp	# of Wifi Users	Library Statistics
	General Library Operations - Branch S	# of Visitors	Library Statistics

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-01-01 Non-departmental - NA	110-11-01 Law - GHS Contract	110-11-01 Law - Prison Care Contract	110-12-02 Manager Office - Teen Health Center	110-12-05 Manager Office - Housing and Homelessness	110-16-01 CDD - Administration
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 3,762	$ 215	$ 3,229	$ 2,640	$ 3,891	$ 12,049
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ 3,878
110	08	01	Human Resources	$ -	$ -	$ -	$ 1,412	$ 1,858	$ 7,394
110	06/15		MIS	$ -	$ -	$ -	$ 760	$ 741	$ 173,401
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 53	$ 87	$ 1,299	$ 11,683	$ 5,046	$ 24,094
110	17	04	Treasury	$ 5,420	$ 196	$ 2,937	$ 1,760	$ 3,453	$ 16,611
110	17	06	Purchasing	$ 47	$ -	$ -	$ -	$ -	$ 8,058
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ 22,953
			Proposed Costs	**$ 9,282**	**$ 498**	**$ 7,465**	**$ 18,255**	**$ 14,989**	**$ 268,438**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-16-02 CDD - Planning	110-16-03 CDD - Building	110-17-02 Finance - Assessors	110-17-07 Finance - Sales Tax	110-21-01 Fire - Emergency Services	110-23-02 Library - City Museum
110	10		Mayor and Assembly	$ 87,440	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ 195,251	$ -	$ 24,966	$ 27,496	$ 7,930	$ -
110	12	01	City Manager	$ 58,673	$ 9,683	$ 9,117	$ 2,540	$ 43,127	$ 5,390
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 49,286	$ 15,847	$ 11,419	$ 11,419	$ -	$ -
110	08	01	Human Resources	$ 8,323	$ 6,503	$ 6,503	$ 4,645	$ -	$ 3,531
110	06/15		MIS	$ 7,105	$ -	$ 83,645	$ 79,563	$ -	$ 50,967
110	17	01	Finance Administration	$ -	$ -	$ 125,625	$ 89,732	$ -	$ -
110	17	03	Controller	$ 14,274	$ 10,181	$ 9,726	$ 5,896	$ 23,596	$ 15,649
110	17	04	Treasury	$ 11,973	$ 5,581	$ 13,005	$ 5	$ 52,557	$ 4,078
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ 844
110	23	01	Library	$ -	$ -	$ 1,420	$ -	$ -	$ -
			Proposed Costs	**$ 432,326**	**$ 47,795**	**$ 285,425**	**$ 221,294**	**$ 127,210**	**$ 80,458**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-24-01 Engineering - Administration	110-24-02 Engineering - CIP	110-41-01 P&R Parks and Landscape - Administration	110-42-01 Arboretum - Administration	110-44-01 P&R Building Maintenance - Administration
110	10		Mayor and Assembly	$ 46,554	$ -	$ 14,573	$ -	$ -
110	11	01	City Attorney	$ 36,057	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 35,743	$ 140	$ 30,137	$ 2,301	$ 5,449
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 29,832	$ -	$ 6,738	$ 4,428	$ -
110	08	01	Human Resources	$ 16,554	$ 569	$ 15,539	$ 3,620	$ 9,579
110	06/15		MIS	$ 96,466	$ 1,482	$ 55,406	$ 1,512	$ 91,401
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 20,259	$ 2,937	$ 31,389	$ 4,831	$ 10,539
110	17	04	Treasury	$ 2,066	$ 294	$ 13,939	$ 1,412	$ -
110	17	06	Purchasing	$ 76,558	$ -	$ 8,280	$ -	$ -
110	23	01	Library	$ 1,586	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 361,675**	**$ 5,422**	**$ 176,003**	**$ 18,105**	**$ 116,969**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	110-47-01 Centennial Hall - Convention Center - Administration	111-80-21 General Fund - LIDS - LID Assessments - LID 201 - Dunn St. Improv	111-80-60 General Fund - LIDS - LID Assessments - LID 60TannerTerracePvng-Old321	111-80-61 General Fund - LIDS - LID Assessments - LID 61 Hughes Way-Old fund 318	111-80-62 General Fund - LIDS - LID Assessments - LID 62 - McGinnis Street Imprv.
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 3,835	$ -	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 3,512	$ 14	$ 8	$ 9	$ 102
110	17	04	Treasury	$ 3,488	$ 40	$ 1,873	$ 25	$ 297
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 10,834**	**$ 54**	**$ 1,881**	**$ 34**	**$ 399**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	111-80-94 General Fund - LIDS - LID Assessments - LID 94 - Old fund 311	120-02-01 School District - Component Unit - School District - Administration	120-02-02 School District - Component Unit - School District - Administration	150-01-01 Permanent Fund - Arboretum - Administration	209-01-01 General Fund - Roaded Service Area - Roaded Service Area Non-operational - Non-departmental
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ 60,647	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ 42,524	$ 5,752	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 3,878	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 23	$ 21,501	$ 4,435	$ -	$ 35,808
110	17	04	Treasury	$ 67	$ 47,897	$ 12,842	$ 19,465	$ 103,683
110	17	06	Purchasing	$ -	$ 49	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 90**	**$ 176,495**	**$ 23,030**	**$ 19,465**	**$ 139,491**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-01 General Fund - Roaded Service Area - Police - Administration	209-22-02 General Fund - Roaded Service Area - Police - General Operations	209-22-05 General Fund - Roaded Service Area - Police - Communications	209-22-07 General Fund - Roaded Service Area - Police - Animal Control	209-22-08 General Fund - Roaded Service Area - Police - Community Services
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ 47,469	$ -	$ -	$ 2,426	$ -
110	12	01	City Manager	$ 13,952	$ 88,529	$ 13,473	$ 7,312	$ 793
110	07	01	Emergency Services	$ 101,791	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 3,878	$ -	$ -	$ 11,419	$ -
110	08	01	Human Resources	$ 5,612	$ 105,224	$ 19,542	$ -	$ -
110	06/15		MIS	$ 17,617	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 56,111	$ 71,271	$ 12,915	$ 4,692	$ 1,979
110	17	04	Treasury	$ 13,693	$ 8,946	$ 1,164	$ 1,058	$ 115
110	17	06	Purchasing	$ 66,823	$ -	$ -	$ -	$ -
110	23	01	Library	$ 16,057	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 343,002**	**$ 273,969**	**$ 47,094**	**$ 26,907**	**$ 2,886**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-09 General Fund - Roaded Service Area - Police - System Admin/E911	209-22-10 General Fund - Roaded Service Area - Police - Fleet	209-22-11 General Fund - Roaded Service Area - Police - Electronics	209-22-12 General Fund - Roaded Service Area - Police - Travel and Training	209-22-14 General Fund - Roaded Service Area - Police - Grants	209-22-16 General Fund - Roaded Service Area - Police - Airport Security
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 9,849	$ 3,681	$ 1,374	$ 827	$ 2,203	$ 8,134
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ 4,941	$ 929	$ 929	$ -	$ -	$ 4,455
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 9,687	$ 13,342	$ 3,994	$ 3,125	$ 3,886	$ 9,848
110	17	04	Treasury	$ 1,025	$ 459	$ 126	$ 120	$ 3,303	$ 7,333
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 25,502**	**$ 18,412**	**$ 6,423**	**$ 4,071**	**$ 9,391**	**$ 29,770**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-22-17 General Fund - Roaded Service Area - Police - Services	209-46-01 General Fund - Roaded Service Area - Parks and Recreation - Administration	209-46-02 General Fund - Roaded Service Area - Parks and Recreation - Areawide Recreation	209-46-04 General Fund - Roaded Service Area - Parks and Recreation - Adult Volleyball	209-46-07 General Fund - Roaded Service Area - Parks and Recreation - BAM After school Program
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ 41,124	$ -	$ -	$ -
110	12	01	City Manager	$ 15,667	$ 3,345	$ 5,028	$ -	$ 1,064
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 8,306	$ -	$ -	$ -
110	08	01	Human Resources	$ 9,963	$ 2,644	$ 4,724	$ -	$ -
110	06/15		MIS	$ -	$ 78,592	$ 2,734	$ 21	$ 1,599
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 15,611	$ 9,755	$ 7,115	$ 1,645	$ 7,327
110	17	04	Treasury	$ 1,485	$ 1,502	$ 1,162	$ -	$ 154
110	17	06	Purchasing	$ -	$ 5,216	$ 1,568	$ -	$ -
110	23	01	Library	$ -	$ 23,221	$ -	$ -	$ -
			Proposed Costs	**$ 42,726**	**$ 173,706**	**$ 22,331**	**$ 1,666**	**$ 10,145**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Center Grants	209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Youth Sports	209-46-07 General Fund - Roaded Service Area - Parks and Recreation - Zach Gordon Youth Center	209-46-08 General Fund - Roaded Service Area - Parks and Recreation - Treadwell Arena	209-46-09 General Fund - Roaded Service Area - Parks and Recreation - Youth Scholarships
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ 4	$ -
110	12	01	City Manager	$ -	$ 1,088	$ 11,333	$ 8,762	$ 86
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ 4,428	$ -
110	08	01	Human Resources	$ -	$ -	$ 12,624	$ 6,156	$ -
110	06/15		MIS	$ 650	$ -	$ 50,132	$ 28,210	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,645	$ 2,273	$ 12,853	$ 11,772	$ 1,928
110	17	04	Treasury	$ -	$ 710	$ 1,335	$ 4,289	$ 12
110	17	06	Purchasing	$ -	$ -	$ 911	$ 994	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 2,295**	**$ 4,071**	**$ 89,189**	**$ 64,614**	**$ 2,027**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-46-12 General Fund - Roaded Service Area - Parks and Recreation - Youth Activities	209-71-01 General Fund - Roaded Service Area - Capital Transit - Administration	209-71-02 General Fund - Roaded Service Area - Capital Transit - Operations	209-71-03 General Fund - Roaded Service Area - Capital Transit - Maintenance	209-71-04 General Fund - Roaded Service Area - Capital Transit - Downtown Center
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ 5,456	$ -	$ -
110	12	01	City Manager	$ 10,020	$ 12,104	$ 41,479	$ 15,081	$ 744
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 4,428	$ 3,878	$ -	$ -	$ -
110	08	01	Human Resources	$ 13,420	$ 2,304	$ 53,827	$ 7,394	$ -
110	06/15		MIS	$ -	$ 66,275	$ 616	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 13,977	$ 19,189	$ 58,152	$ 19,516	$ 2,140
110	17	04	Treasury	$ 345	$ 17,514	$ 3,840	$ 1,596	$ 108
110	17	06	Purchasing	$ -	$ 20,734	$ 1,773	$ 24,535	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 42,191**	**$ 141,997**	**$ 165,145**	**$ 68,122**	**$ 2,992**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	209-72-01 General Fund - Roaded Service Area - Streets - Administration	209-72-02 General Fund - Roaded Service Area - Streets - Marine Passenger Fees	210-01-01 General Fund - Fire Service Area - Fire - Administration	210-21-01 General Fund - Fire Service Area - Fire - Administration	210-21-60 General Fund - Fire Service Area - Fire - BLS Program
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ 5,456	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 50,564	$ 1,213	$ 25,810	$ 27,526	$ 1,525
110	07	01	Emergency Services	$ -	$ -	$ -	$ 51,121	$ -
110	03/04		Clerk	$ 3,878	$ -	$ 3,878	$ -	$ -
110	08	01	Human Resources	$ 38,099	$ 891	$ -	$ 99,426	$ -
110	06/15		MIS	$ 78,991	$ -	$ -	$ 155,531	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 52,771	$ 2,917	$ 22,680	$ 57,193	$ 2,326
110	17	04	Treasury	$ 5,783	$ 102	$ 38,757	$ 141	$ 1,121
110	17	06	Purchasing	$ 52,830	$ -	$ -	$ 28,409	$ -
110	23	01	Library	$ 1,601	$ -	$ -	$ 4,919	$ -
			Proposed Costs	**$ 289,974**	**$ 5,124**	**$ 91,125**	**$ 424,266**	**$ 4,972**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	210-21-70 General Fund - Fire Service Area - Fire - CARES program	215-01-01 Special Revenue Fund - Sales Tax - Administration	216-01-01 Special Revenue Fund - Hotel Tax - Administration	218-01-01 Special Revenue Fund - Library Contributions - Administration	221-01-01 Special Revenue Fund - Tobacco Tax - Administration
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 5,670	$ 933	$ -	$ 335	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 3,941	$ 10,168	$ 4,474	$ 210	$ 8,154
110	17	04	Treasury	$ 4,169	$ 15,859	$ 14,181	$ 566	$ 24,940
110	17	06	Purchasing	$ -	$ -	$ -	$ 177	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 13,779**	**$ 26,960**	**$ 18,655**	**$ 1,288**	**$ 33,094**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	225-01-01 Special Revenue Fund - Marine Passenger Fees - Administration	232-01-01 Special Revenue Fund - Port Development Fee - Administration	232-52-01 Special Revenue Fund - Port Development Fee - Administration	233-01-01 Special Revenue Fund - State MPF - Non-operational	235-28-01 Special Revenue Fund - Eaglecrest - Administration
110	10		Mayor and Assembly	$ 8,906	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ 32,207	$ -	$ -	$ -	$ 28,194
110	12	01	City Manager	$ 92,200	$ -	$ -	$ -	$ 1,184
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 7,996	$ -	$ -	$ -	$ 8,306
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ 40,403
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 187,324
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 23,073	$ -	$ 10,680	$ 15,587	$ 42,104
110	17	04	Treasury	$ 52,342	$ 5,199	$ 30,924	$ 45,132	$ 35,748
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ 34,912
110	23	01	Library	$ 602,560	$ -	$ -	$ -	$ 307
			Proposed Costs	**$ 819,284**	**$ 5,199**	**$ 41,604**	**$ 60,719**	**$ 378,483**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-02 Special Revenue Fund - Eaglecrest - Ski Patrol	235-28-03 Special Revenue Fund - Eaglecrest - Lift	235-28-04 Special Revenue Fund - Eaglecrest - Mountain Maint	235-28-05 Special Revenue Fund - Eaglecrest - Lodge General Operations	235-28-06 Special Revenue Fund - Eaglecrest - Snow Sports School	235-28-07 Special Revenue Fund - Eaglecrest - Food Service
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 69	$ 54	$ 149	$ 78	$ 67	$ 44
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 2,413	$ 2,636	$ 4,112	$ 3,647	$ 2,457	$ 3,194
110	17	04	Treasury	$ 131	$ 102	$ 281	$ 147	$ 127	$ 84
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 2,613**	**$ 2,792**	**$ 4,542**	**$ 3,873**	**$ 2,652**	**$ 3,322**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	235-28-08 Special Revenue Fund - Eaglecrest - Ski Rental Shop	235-28-09 Special Revenue Fund - Eaglecrest - Marketing	235-28-11 Special Revenue Fund - Eaglecrest - Building Maint	235-28-12 Special Revenue Fund - Eaglecrest - Vehicle Maint	235-28-13 Special Revenue Fund - Eaglecrest - Dimond Park Fieldhouse	249-01-01 General Fund - Parks and Recreation - Aquatics
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 40	$ 51	$ 32	$ 20	$ 33	$ 6,970
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 874	$ 2,986	$ 2,169	$ 2,785	$ 1,906	$ 10,748
110	17	04	Treasury	$ 76	$ 97	$ 61	$ 37	$ 61	$ 1,993
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 990**	**$ 3,134**	**$ 2,262**	**$ 2,842**	**$ 2,000**	**$ 19,710**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	249-46-03 General Fund - Parks and Recreation - Aquatics	249-46-13 General Fund - Parks and Recreation - Aquatics	270-48-01 Special Revenue Fund - Downtown Parking - Administration	271-14-01 Special Revenue Fund - Lands - Administration	271-14-02 Special Revenue Fund - Lands - Quarries	276-02-02 Special Revenue Fund - Affordable Housing - Mobile Home Loans
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ 944	$ -	$ -	$ 45,061	$ -	$ -
110	12	01	City Manager	$ 15,519	$ -	$ 3,556	$ 6,159	$ 2,120	$ 215
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 4,428	$ -	$ -	$ 8,306	$ -	$ -
110	08	01	Human Resources	$ 12,570	$ -	$ 276	$ 2,787	$ 535	$ -
110	06/15		MIS	$ 69,759	$ 6,307	$ -	$ 25,752	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 9,267	$ 3,813	$ 5,582	$ 12,511	$ 4,511	$ 1,883
110	17	04	Treasury	$ 3,929	$ -	$ 7,675	$ 26,703	$ 2,691	$ 2,500
110	17	06	Purchasing	$ 5,065	$ -	$ 342	$ 6,027	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 121,482**	**$ 10,120**	**$ 17,431**	**$ 133,307**	**$ 9,856**	**$ 4,598**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	276-02-03 Special Revenue Fund - Affordable Housing - Accessory Apt Grant	325-01-34 Debt Service Fund - Debt Service - '16-III&IV TranCtrGO ($2.635M)	330-01-01 Debt Service Fund - Debt Service - General Debt Service	330-01-34 Debt Service Fund - Debt Service - '16-III&IV Ref06BSch $17.575M	330-01-55 Debt Service Fund - Debt Service - '10 DPAC ($7.58M)Fed Subsidy	330-01-55 Debt Service Fund - Debt Service - '10 GAST SCH ($6M)FedSubsidy
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 689	$ -	$ -	$ -	$ 1,205	$ 111
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,975	$ 68	$ 39,297	$ 370	$ 485	$ 45
110	17	04	Treasury	$ 6,662	$ -	$ 27,251	$ -	$ 34,302	$ 3,167
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 9,325**	**$ 68**	**$ 66,548**	**$ 370**	**$ 35,991**	**$ 3,323**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	401-90-01 Capital Projects Fund - School CIPs - Construction	402-90-01 Capital Projects Fund - Roads CIPs - Construction	403-90-01 Capital Projects Fund - Fire CIPs - Construction	404-90-01 Capital Projects Fund - Community Development CIPs - Construction	406-90-01 Capital Projects Fund - Parks and Rec CIPs - Construction	414-90-01 Capital Projects Fund - Water CIPs - Construction
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -	$ 2,153	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ 2,953	$ 4,903	$ -	$ 16,853	$ 3,920	$ 2,608
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 10,667	$ 79,592	$ 3,849	$ 31,569	$ 36,805	$ 45,305
110	17	04	Treasury	$ -	$ -	$ -	$ -	$ -	$ -
110	17	06	Purchasing	$ 1,770	$ 5,212	$ 63	$ 6,302	$ 6,812	$ 4,280
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 15,390**	**$ 89,708**	**$ 3,913**	**$ 56,876**	**$ 47,537**	**$ 52,193**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	419-90-01 Capital Projects Fund - Wastewater CIPs - Construction	430-90-01 Capital Projects Fund - Harbors CIPs - Construction	431-90-01 Capital Projects Fund - Docks CIPs - Construction	450-90-01 Capital Projects Fund - Hospital CIPs - Construction	460-90-01 Capital Projects Fund - Airport CIPs - Construction
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ 1,891	$ -	$ 7,894	$ 10,911	$ 14,626
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 52,299	$ 3,106	$ 46,617	$ 36,150	$ 4,053
110	17	04	Treasury	$ -	$ -	$ -	$ -	$ -
110	17	06	Purchasing	$ 3,798	$ 322	$ 3,123	$ 4,801	$ 32,411
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 57,988**	**$ 3,427**	**$ 57,634**	**$ 51,861**	**$ 51,089**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	514-75-01 Enterprise Fund - Water - Administration	519-01-01 Enterprise Fund - Wastewater - Non-operational	519-76-02 Enterprise Fund - Wastewater - Mendenhall Treatment Plant	519-76-04 Enterprise Fund - Wastewater - Collections	519-76-05 Enterprise Fund - Wastewater - Treatment	520-80-13 Enterprise Fund - Wastewater LIDs - LID 130
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ 5,582	$ -	$ -	$ 5,456	$ -	$ -
110	12	01	City Manager	$ 28,923	$ -	$ -	$ 22,899	$ 61,728	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ 5,354	$ -	$ -	$ 5,354	$ -	$ -
110	08	01	Human Resources	$ 26,278	$ -	$ -	$ 10,782	$ 44,866	$ -
110	06/15		MIS	$ 98,384	$ -	$ -	$ -	$ 148,796	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 52,277	$ 2,000	$ -	$ 31,072	$ 48,513	$ 15
110	17	04	Treasury	$ 139,192	$ 108,802	$ -	$ 49,726	$ 57,855	$ -
110	17	06	Purchasing	$ 3,628	$ -	$ 45,490	$ -	$ 7,108	$ -
110	23	01	Library	$ 1,601	$ -	$ -	$ -	$ 1,601	$ -
			Proposed Costs	**$ 361,220**	**$ 110,802**	**$ 45,490**	**$ 125,290**	**$ 370,466**	**$ 15**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	520-80-91 Enterprise Fund - Wastewater LIDs - LID 91 N Dgls Swr PhaseV	520-80-95 Enterprise Fund - Wastewater LIDs - LID 95	520-80-96 Enterprise Fund - Wastewater LIDs - LID 96 Auke Lake Sewer	520-80-98 Enterprise Fund - Wastewater LIDs - LID 98	530-51-01 Enterprise Fund - Harbors - Administration	531-52-01 Enterprise Fund - Docks - Administration
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ 810	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ 19,392	$ 19,392
110	12	01	City Manager	$ -	$ -	$ -	$ -	$ 23,663	$ 12,208
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ 15,215	$ 15,215
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ 6,467	$ 6,092
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ 15,940	$ 12,503
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 166,399	$ 415
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 15	$ 15	$ 15	$ 15	$ 64,754	$ 30,289
110	17	04	Treasury	$ -	$ -	$ -	$ -	$ 54,385	$ 31,773
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ 3,824	$ 1,683
110	23	01	Library	$ -	$ -	$ -	$ -	$ 1,772	$ 1,772
			Proposed Costs	**$ 15**	**$ 15**	**$ 15**	**$ 15**	**$ 372,619**	**$ 131,342**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	531-52-02 Enterprise Fund - Docks - CIP Engineers-Dock	538-24-03 Enterprise Fund - WW Extension - Administration	539-24-03 Enterprise Fund - Water Extension - Eng Water Extension	550-55-01 Enterprise Fund - Bartlett Regional Hospital - Administration	560-50-01 Enterprise Fund - Airport - Administration	560-50-02 Enterprise Fund - Airport - Terminal General Operations
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ 810	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ 284,933	$ 20,510	$ -
110	12	01	City Manager	$ 433	$ 568	$ 504	$ 91,220	$ 7,826	$ 8,896
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ 30,430	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ 8,306	$ 8,681	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ 9,863	$ 6,949
110	06/15		MIS	$ -	$ -	$ -	$ 21,316	$ 102,657	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 1,819	$ 2,297	$ 2,669	$ 32,430	$ 20,822	$ 22,127
110	17	04	Treasury	$ 577	$ 964	$ 1,155	$ 113,811	$ 14,631	$ 24,533
110	17	06	Purchasing	$ -	$ -	$ 62	$ 12,001	$ 71,982	$ 853
110	23	01	Library	$ -	$ -	$ -	$ -	$ 5,594	$ -
			Proposed Costs	**$ 2,829**	**$ 3,829**	**$ 4,391**	**$ 564,016**	**$ 293,806**	**$ 63,357**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	560-50-03 Enterprise Fund - Airport - Airfield Maintenance Shop	560-50-04 Enterprise Fund - Airport - ARFF	560-50-05 Enterprise Fund - Airport - Airport Security	560-50-08 Enterprise Fund - Airport - Airport Landside	570-77-01 Enterprise Fund - Waste Management - Administration	570-77-02 Enterprise Fund - Waste Management - WM Recycling
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 23,952	$ 7,536	$ 5,803	$ 196	$ 2,902	$ 3,743
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ 5,354	$ -
110	08	01	Human Resources	$ 15,223	$ -	$ -	$ -	$ 1,464	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ 16,411	$ 2,619
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 48,592	$ 5,643	$ 5,752	$ 1,995	$ 11,686	$ 3,495
110	17	04	Treasury	$ 50,128	$ 3,943	$ 4,103	$ 102	$ 11,736	$ 4,358
110	17	06	Purchasing	$ 6,027	$ -	$ -	$ -	$ 11,247	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ 1,601	$ -
			Proposed Costs	**$ 143,921**	**$ 17,122**	**$ 15,658**	**$ 2,294**	**$ 62,400**	**$ 14,215**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	570-77-03 Enterprise Fund - Waste Management - WM HHW SQG	570-77-03 Enterprise Fund - Waste Management - WM Household Hazardous Waste	570-77-04 Enterprise Fund - Waste Management - WM Junked Vehicle	602-79-01 Internal Service Fund - Fleet - Administration	602-79-02 Internal Service Fund - Fleet - Replacement Program	602-79-03 Internal Service Fund - Fleet - Replacement Program-Grants
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ 5,456	$ -	$ -
110	12	01	City Manager	$ -	$ 4,147	$ 1,794	$ 12,000	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ 3,878	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ 5,569	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ 952	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 2,702	$ 3,313	$ 2,464	$ 26,276	$ 10,778	$ 159
110	17	04	Treasury	$ -	$ 4,644	$ 2,009	$ 43,261	$ 23,474	$ -
110	17	06	Purchasing	$ -	$ -	$ -	$ 11,437	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 2,702**	**$ 12,103**	**$ 6,267**	**$ 108,830**	**$ 34,252**	**$ 159**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	602-79-04 Internal Service Fund - Fleet - Fuel Program	640-44-01 Internal Service Fund - Building Maintenance - Administration	680-60-01 Internal Service Fund - Risk - Administration	680-60-02 Internal Service Fund - Risk - Safety	680-60-02 Internal Service Fund - Risk - Workers Comp	680-60-03 Internal Service Fund - Risk - Auto
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ 24,383	$ -	$ -	$ -
110	12	01	City Manager	$ 6,860	$ 181	$ 7,691	$ 72	$ 563	$ 502
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ 4,428	$ 3,878	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ 5,269	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ 32,670	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 9,506	$ 17,921	$ 12,406	$ 1,674	$ 2,979	$ 2,107
110	17	04	Treasury	$ 33,038	$ 2,842	$ 4,446	$ 35	$ 23,064	$ 994
110	17	06	Purchasing	$ -	$ 38,085	$ 17,188	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 49,404**	**$ 63,457**	**$ 107,930**	**$ 1,780**	**$ 26,606**	**$ 3,603**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-03 Internal Service Fund - Risk - General Liability	680-60-04 Internal Service Fund - Risk - EE Practice	680-60-04 Internal Service Fund - Risk - Property	680-60-05 Internal Service Fund - Risk - Special Policy	680-60-06 Internal Service Fund - Risk - EAP (EE Assistance Prg)	680-60-06 Internal Service Fund - Risk - Health
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 283	$ 897	$ 255	$ 3,444	$ 323	$ 7,000
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 5,986	$ 2,467	$ 2,550	$ 2,253	$ 1,904	$ 14,684
110	17	04	Treasury	$ 6,493	$ 1,769	$ 9,392	$ 6,295	$ 532	$ 11,777
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 12,762**	**$ 5,134**	**$ 12,196**	**$ 11,992**	**$ 2,759**	**$ 33,461**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	680-60-06 Internal Service Fund - Risk - Life	680-60-06 Internal Service Fund - Risk - Wellness	680-60-07 Internal Service Fund - Risk - UI BRH	680-60-07 Internal Service Fund - Risk - UI CBJ	680-60-08 Internal Service Fund - Risk - Cafeteria Plan CBJ
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ 1,507	$ 1,425	$ 538	$ 538	$ 72
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ 3,035	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ 2,886	$ 2,694	$ 2,138	$ 2,121	$ 1,816
110	17	04	Treasury	$ 2,565	$ 2,066	$ 886	$ 1,012	$ 118
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 6,958**	**$ 9,220**	**$ 3,562**	**$ 3,671**	**$ 2,006**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	710-01-01 Agency Fund - Golf Club - Administration	736-01-01 Agency Fund - Mental Health - Administration	740-01-01 Agency Fund - Museum Grant - Administration	750-01-01 Agency Fund - Senion Citizen - Administration	770-01-01 Agency Fund - Def Copensation Oversight - Administration
110	10		Mayor and Assembly	$ -	$ -	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -	$ -	$ -
110	17	03	Controller	$ -	$ -	$ -	$ -	$ -
110	17	04	Treasury	$ 1,064	$ 1,064	$ 1,064	$ 1,064	$ 1,064
110	17	06	Purchasing	$ -	$ -	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ -	$ -	$ -
			Proposed Costs	**$ 1,064**	**$ 1,064**	**$ 1,064**	**$ 1,064**	**$ 1,064**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	780-01-01 Agency Fund - Sister City - Administration	790-01-01 Agency Fund - Juneau Public Library Endowment - Administration	-- Citywide Support
110	10		Mayor and Assembly	$ -	$ -	$ -
110	11	01	City Attorney	$ -	$ -	$ -
110	12	01	City Manager	$ -	$ -	$ -
110	07	01	Emergency Services	$ -	$ -	$ -
110	03/04		Clerk	$ -	$ -	$ -
110	08	01	Human Resources	$ -	$ -	$ -
110	06/15		MIS	$ -	$ -	$ -
110	17	01	Finance Administration	$ -	$ -	$ -
110	17	03	Controller	$ -	$ -	$ -
110	17	04	Treasury	$ 1,064	$ 1,064	$ -
110	17	06	Purchasing	$ -	$ -	$ -
110	23	01	Library	$ -	$ -	$ 2,073,932
			Proposed Costs	**$ 1,064**	**$ 1,064**	**$ 2,073,932**

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

FUND	DEPT	DIV	NAME	Subtotal	Direct Billed	Unallocated	Total
110	10		Mayor and Assembly	$ 159,092	$ -	$ 364,034	$ 523,126
110	11	01	City Attorney	$ 945,790	$ -	$ 902,884	$ 1,848,674
110	12	01	City Manager	$ 1,155,512	$ -	$ 78,113	$ 1,233,625
110	07	01	Emergency Services	$ 213,772	$ -	$ 162,293	$ 376,065
110	03/04		Clerk	$ 267,650	$ -	$ 244,659	$ 512,309
110	08	01	Human Resources	$ 690,411	$ -	$ -	$ 690,411
110	06/15		MIS	$ 2,072,774	$ -	$ -	$ 2,072,774
110	17	01	Finance Administration	$ 215,358	$ -	$ -	$ 215,358
110	17	03	Controller	$ 1,880,810	$ -	$ -	$ 1,880,810
110	17	04	Treasury	$ 1,649,326	$ -	$ 322,764	$ 1,972,091
110	17	06	Purchasing	$ 643,660	$ -	$ -	$ 643,660
110	23	01	Library	$ 2,762,497	$ 11,100	$ -	$ 2,773,597
			Proposed Costs	**$ 12,656,652**	**$ 11,100**	**$ 2,074,748**	**$14,742,500**

MEMORANDUM

155 S. Seward St
Juneau, AK 99801
Phone: (907) 586-5265
Fax: (907) 586-0365

DATE: March 9, 2020

TO: Jeff Rogers, Finance Director

FROM: Clinton Singletary, Sales Tax Administrator

SUBJECT: Sales Tax Audit Assessment FY20-2Q

Background

The Sales Tax Office (STO) performs sales tax audits throughout the year, generally focusing on specific industries, or certain exemption categories. There are also times when the figures reported by merchants do not appear reasonable based on STO information about that business and the STO opens an audit of that merchant to investigate further. Following is a summary of a recent significant audit assessment that was selected due to questionable merchant reporting.

Audit Summary

In November 2019, the STO finalized a sales tax audit of a company that sells explosives & explosive material to both of the Juneau area mines. The primary issue of the audit was that the company had not been taxing the sale of explosives consumed by the mines, due to its belief that the mines were both located outside Juneau. During the course of the audit, the STO determined that the transactions met all the requirements of being subject to the CBJ Sales Tax. The final audit findings resulted in an assessment of just over $480,000 in sales tax, which the merchant did not appeal. The revenue was recorded in Q2 of FY20 (last quarter of calendar year 2019), and the vendor has fully remitted the tax due.

MEMORANDUM OFFICE OF THE ASSESSOR

155 S Seward Street
Juneau, AK 99801
Phone: (907) 586-5220
Fax: (907) 586-5367
E-Mail: Mary.Grant@juneau.org

Date: February 6, 2020

To: Mayor and Assembly

From: Mary Grant, Assessor

RE: Economic Development – Export Manufacturing Exemption

The Assessor's Office received the following 2020 Export Manufacturing Exemption Applications for business personal property used in manufacturing. The Assembly must approve any export manufacturing exemption for real or business personal property, CBJ 69.10.020(1)(c).

The property owners listed below have had Assembly approval in the past. It is recommended that their new applications be approved.

2020	AK GLACIER SEAFOOD INC	AKBEV GROUP LLC	SASS CO INC TAKU SMOKERIES
Total Assessed Value	2,724,668	9,494,628	1,218,842
Mandatory Exempt Amount	100,000	100,000	100,000
Taxable Value	2,624,668	9,394,628	1,118,842
Tax Amount @ FY20 Estimated Mill Rate (10.66)	**27,979**	**100,147**	**11,927**
Prior Years Export Mfg Exempt Value	251,301	1,033,735	4,801
New Export Mfg Exempt Value	372,409	872,409	-
Total Export Mfg Exempt Value	**623,710**	**1,906,144**	**4,801**
Taxable Value Before Mandatory Exemption Value	2,100,958	7,588,484	1,214,041
Mandatory Exempt Value	100,000	100,000	100,000
Total Taxable Value after both exemptions	**2,000,958**	**7,488,484**	**1,114,041**
Total Amount Paid@ FY20 Estimated Mill Rate (10.66)	**21,330**	**79,827**	**11,876**
Total Prior YearsExport Mfg Tax Exempt	2,679	11,020	51
Total New Export Mfg Tax Exempt	3,970	9,300	-
Total Tax to be Exempted	**6,649**	**20,319**	**51**

Attached are copies of their applications.

A. Export Manufacturing

CBJ 69.10.020(10) provides for exempting qualifying manufacturing property from assessment and taxation. Qualifying property may receive a declining five-year percentage exemption from the property's market value as follows:

- 100% exemption in year 1
- 80% exemption in year 2
- 60% exemption in year 3
- 40% exemption in year 4
- 20% exemption in year 5

Property owners seeking an exemption must file a request with the Assessor's Office on or before January 31 of each year. The code places the authority for approving the manufacturing exemption requests with the Assembly.

The Assessor's Office has received three property manufacturing exemption requests for the 2020 tax year (FY21 budget year).

1. Alaska Glacier Seafood's, Inc. filed a manufacturing exemption for machinery, equipment totaling $372,409 ($3,970 in property tax).

In addition, Alaska Glacier Seafood's has $251,301 in property qualifying from prior years, for a total 2020 assessment exemption of $623,710 or ($6649 in property taxes).

The Assessor's Office has determined that the property exemption request meets the code requirements and recommends approval of this exemption request.

2. Taku Smokeries didn't file a manufacturing exemption for machinery, equipment in the 2020 tax year

Taku Smokeries has $4,801 in property qualifying from prior years, for a total 2020 assessment exemption of $4,801 ($51 in property taxes).

The Assessor's Office has determined that the property exemption request meets the code requirements and recommends approval of this exemption request.

3. Alaskan Brewing Company, LLC filed a manufacturing exemption for machinery, equipment, furniture and fixtures, computers and software, and vehicles totaling $872,409 ($9,300 in property tax).

In addition, Alaskan Brewing has $1,033,735 in property qualifying from prior years, for a total 2020 assessment exemption of $1,906,144 ($20,319 in property taxes).

The Assessor's Office has determined that the property exemption request meets the code requirements and recommends approval of this exemption request.

I recommend approval of these exemption requests.

Mary Grant
Assessor

2-6-2020
Date

CITY AND BOROUGH OF JUNEAU

Office of the Assessor
155 S Seward Street
Juneau AK 99801

CBJ-Assessors Office
Received
JAN 31 2020

Export Manufacturing Exemption Application

Assessment Year	[ ] 2017 [✓] Other 2020
Organization Name	Alaska Glacier Seafoods, Inc.
BRD Account #	59811
Parcel ID #	
Name of Applicant	Kristie Erickson
Email Address	Kristie@alaskaglacierseafoods.com

In Accordance with CBJ 69.10.020(10) certain Real Property and Business Personal Property may be partially exempt when used in a manufacturing business. Application for this exemption must be submitted to the municipal assessor before January 31 of the applicable tax year.

Primary Phone #	907-790-3592	Secondary Phone #	907-790-3590
Mailing Address	Box 34363 Juneau, AK 99803	Property Address	13555 Glacier Highway Juneau, AK 99803

Type of Business	Seafood Processing
Sales Tax Account Number	272728
Has this property ever been taxed in the CBJ?	[ ] Yes [✓] No
Is this property used in a trade or business having fewer than 500 annual full-time equivalent employees?	[✓] Yes [ ] No How Many? 113
Does this business create employment within the CBJ?	[✓] Yes [ ] No

Explain:

We employ approx 50 year around employees and hire another 150 to seasonally to process fish withing CBJ

Does this business generate sales outside the CBJ of goods produced within the CBJ?	[✓] Yes [ ] No

Explain:

We buy and process locally caught fish within CBJ. We export 95% of it out of CBJ.

What percent of total production is exported outside the CBJ?	95 %
Does this business reduce the importation of goods from outside the CBJ?	[✓] Yes [ ] No

Explain:

Yes, we supply the locan bendors with locally caught fish so they do not need to import into CBJ from out of town.

Has this property been used in the same trade or business in another municipality within the past 6 months?	[ ] Yes [✓] No
List detail of real or personal property and the total market value which you are seeking to be exempted. (use attachment if necessary)	Total market value to be exempted: $all appliciable

Certification:
I hereby certify that the answers given on this application are true and correct to the best of my knowledge. I understand that a willful misstatement is punishable by a fine or imprisonment under AS 11.56.210.

Signature and Title of Applicant: Kristie E Business Manager

Date: 1/31/2020

Assessor Approval [ ] Yes [ ] No Date: ___________ Comments:

Contact Us: CBJ Assessor's Office

Phone:	Email:	Website:	Physical Location
Phone # (907) 586-0333 Fax # (907) 586-4520	Assessor_Office@juneau.org	http://www.juneau.org/finance	155 South Seward St Rm. 114 Juneau AK 99801

Doc submitted by Ak Glacier Seafoods

Alaska Glacier Seafoods 2019 Declaration and Export Exemption request

Total number of full time year round employees	113		
Total dollar amount of seafood sold in 2019	$	28,149,413	100%
Total dollar amount of beer sold locally	$	1,302,290	4.63%
Total dollar amount of beer exported	$	26,847,123	95.37%
Total percentage of product exported during 2018			**95.37%**

1) Per 69.10.020(10)(A)(v) table, the maximum exemption allowable for **95%** of product exported would be **$6,000,000**

2) Per 69.10.020(10)(A)(v) Export exemption *does not exceed the lesser of the amount* determined in 1) or 3) multiplied by **60%** the percentage allowable based on the number of full time employees **(113)**

1) $6,000,000	*60%	**$ 3,600,000**
3) $ 2,303,097	*60%	**$ 1,381,858**

3) Per 69.10.020 (10)(B) table Business Personal Property acquired annually over the preceding five years with percentage exempt;

Total BPP acquired in 2020 (Year 1)	$	1,793,232	100% exempt
Total BPP carry over exemption approved for export in previous 4 years	$	509,865	20-80% exempt
	$	2,303,097	

1) % Export	Maximum Exemption
0% to 49%	$1,000,000.00
50% to 59%	2,000,000.00
60% to 69%	3,000,000.00
70% to 79%	4,000,000.00
80% to 89%	5,000,000.00
90% to 100%	**6,000,000.00**

2) FTE	Adjusted Exemption
1 to 49	100%
50 to 99	80%
100 to 149	60%
150 to 199	40%
200 to 499	20%
Over 499	0%

CITY AND BOROUGH OF JUNEAU

Office of the Assessor
155 S Seward Street
Juneau AK 99801

Export Manufacturing Exemption Application	
Assessment Year	☑ 2019 ☐ Other
Organization Name	AKBEV GROUP, LLC
BPP Account #	521150
Parcel ID #	
Name of Applicant	Alaskan Brewing Co.
Email Address	amurphy@alaskanbeer.com

In Accordance with CBJ 69.10.020(10) certain Real Property and Business Personal Property may be partially exempt when used in a manufacturing business. Application for this exemption must be submitted to the municipal assessor before January 31 of the applicable tax year.

Primary Phone #	(907) 780-5934	Secondary Phone #	
Mailing Address	5429 Shaune Dr Juneau, AK 99801	Property Address	5429 Shaune Dr Juneau, AK 99801

Type of Business	
Sales Tax Account Number	
Has this property ever been taxed in the CBJ?	☐ Yes ☑ No
Is this property used in a trade or business having fewer than 500 annual full-time equivalent employees?	☑ Yes ☐ No How Many? 108
Does this business create employment within the CBJ?	☑ Yes ☐ No
Explain: We currently employ 88 full-time positions located in Juneau.	
Does this business generate sales outside the CBJ of goods produced within the CBJ?	☑ Yes ☐ No
Explain: We ship our products to a total 25 states including throughout the State of AK.	
What percent of total production is exported outside the CBJ?	93 %
Does this business reduce the importation of goods from outside the CBJ?	☑ Yes ☐ No
Explain: Our locally manufactured products are sold in nearly every bar and liquor store in Juneau, as well as in our brewery tasting room.	
Has this property been used in the same trade or business in another municipality within the past 6 months?	☐ Yes ☑ No
List detail of real or personal property and the total market value which you are seeking to be exempted. (use attachment if necessary)	Total market value to be exempted: $ $1,371,550

Certification:
I hereby certify that the answers given on this application are true and correct to the best of my knowledge. I understand that a willful misstatement is punishable by a fine or imprisonment under AS 11.56.210.

Signature and Title of Applicant:	Date:
Angela R Murphy — Digitally signed by Angela R Murphy Date: 2020.01.31 15:00:38 -09'00'	January 31,2020

Assessor Approval [ ] Yes [ ] No Date: ___________ Comments:

Contact Us: CBJ Assessor's Office			
Phone:	Email:	Website:	Physical Location
Phone # (907) 586-0333 Fax # (907) 586-4520	Assessor_Office@juneau.org	http://www.juneau.org/finance	155 South Seward St Rm. 114 Juneau AK 99801

Alaskan Brewing Holding & Subs
Calculation of Export % for CBJ Export Exemption
12/31/2019

Alaskan Brewing Company
CONFIDENTIAL

Sum of Net Sales Amount

Row Labels	**Total Beer Sales**	**% of Total**
CBJ Sales	$2,246,587	7%
Outside CBJ	$31,159,152	93%
Grand Total	**$33,405,738.19**	**100%**
Export % based on sales	$33,405,738.19	**93%**

PO BOX 211370 Auke Bay, AK 99821 **FORBIDDEN PEAK BREWERY** (907)523-7787

March 4, 2020

City & Borough of Juneau Assembly
155 S. Seward St
Juneau, AK 99801

Dear CBJ Assembly,

Forbidden Peak Brewery opened our doors in the fall of 2019. We submitted our Business Personal Property Tax information prior to the January 31st, 2020 deadline. However, we were unaware of the Business Personal Property tax manufacturing exemption until recently. After discussing with CBJ staff, we elected to fill out the exemption form and hope that it would still be considered, despite missing the January 31st deadline. Thank you for your consideration.

Sincerely,

Skye Stekoll

FORBIDDEN PEAK BREWERY
PO Box 211370
Auke Bay, AK 99821
(907) 209-7348

PO BOX 211370 Auke Bay, AK 99821 **FORBIDDEN PEAK BREWERY** (907)523-7787

March 4, 2020

City & Borough of Juneau Assembly
155 S. Seward St
Juneau, AK 99801

Dear CBJ Assembly,

Forbidden Peak Brewery opened our doors in the fall of 2019. We submitted our Business Personal Property Tax information prior to the January 31st, 2020 deadline. However, we were unaware of the Business Personal Property tax manufacturing exemption until recently. After discussing with CBJ staff, we elected to fill out the exemption form and hope that it would still be considered, despite missing the January 31st deadline. Thank you for your consideration.

Sincerely,

Skye Stekoll

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Auke Bay, AK 99821
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City and Borough of Juneau
Assembly Finance Committee (AFC)
FY21/22 Proposed Budget Calendar and Key Dates – as of 2/3/2020
Wednesdays at 5:30pm, unless otherwise stated

APRIL 2020

1st **Special Assembly Meeting – 5:30pm –Followed by Assembly Finance Committee**
Special Assembly Meeting to Introduce FY21/22 Proposed budget, immediately Followed by Assembly Finance Committee meeting, Chambers

A. Introduction of the General Operating CBJ Budget Ordinance 2020-09
B. Introduction of the General Operating School District Budget Ordinance 2020-10
C. Introduction of the Mill Levy Ordinance 2020-08
D. Introduction of the CIP Resolution 2877

1st **AFC Meeting #1 – 5:30pm - Immediately following Special Assembly Meeting**

A. Distribution of the Operating Budget, Capital Budget and Capital Improvement 6-Year Plan
B. FY21/22 Proposed Budget Overview
C. School District Budget Presentation
D. Docks & Harbors (Carl Uchytil, Port Director)
E. Capital Improvements Projects Program Budget/Plan

8th **AFC Meeting #2**

A. Juneau International Airport (Patty Wahto, Airport Manager)
B. Eaglecrest Ski Area (Dave Scanlan, Eaglecrest General Manager)
C. FY21/22 Budget Overview – Round 2
D. Capital Improvements Projects Program Budget/Plan – For Action

15th **AFC Meeting #3**

A. Travel Juneau (JCVB) (Liz Perry, President/CEO)
B. JEDC (Brian Holst, Executive Director)
C. Marine Passenger Fee Recommendations – For Review
D. Childcare

22nd **Special Assembly Meeting at 5:30pm - Followed by Assembly Finance Committee**
Within 30 days after receipt of the (school) budget, the assembly shall determine the amount to be made available from local sources for school purposes, and shall furnish the School board with a statement (motion) of the amount to be made available for FY21 School District operations. (Charter Section 13.6 (b))

The following actions must be completed by May 1, per Charter Section 9.6.

A. Public hearing on the General Operating CBJ Budget Ordinance 2020-09
B. Public hearing on the General Operating School District Budget Ordinance 2020-10
C. Public hearing on the Capital Improvement Program (CIP) Resolution 2877
D. Public hearing on the on the Mill Levy Ordinance 2020-08

22nd **AFC Meeting #4 (Immediately following Special Assembly Meeting)**

A. Bartlett Regional Hospital Presentation (Kevin Benson, CFO)
B. Debt Service Presentation
C. Proposed Mill Rate Presentation
D. Childcare
E. School District - Funding “Outside the cap” – For Action
F. School Operating Budget – For Action

Agenda Items and proposed presenters in *italics* remain tentative - having yet to be finalized for scheduling purposes.

City and Borough of Juneau
Assembly Finance Committee (AFC)
FY21/22 Proposed Budget Calendar and Key Dates – as of 2/3/2020
Wednesdays at 5:30pm, unless otherwise stated

29th **AFC Meeting #5**
- *A. Marine Passenger Fee Recommendations – For Action*
- B. Youth Activities Board (YAB) Presentation (Tom Rutecki / Dave Pusich)
- *C. Fleet Consolidation?*
- *D. Requested Budget Increments*
- *E. Pending Items List*

MAY 2020

6th **AFC Meeting #6**
- *A. Requested Budget Increments*
- *B. Pending Items List*
- *C. FY20 Supplemental Review*

13th **AFC Meeting #7**
- *A. Fund Balance – Committee Questions*
- *B. Pending Items List – For Final Action*
- C. Set Mill Rates – For Final Action
- D. Final FY21/22 Proposed Budget Decisions –
  - a. CIP Resolution 2877
  - b. Mill Levy Ordinance 2020-08
  - c. General CBJ Operating Ordinance 2020-09

18th **Regular Assembly Meeting – Monday – 7pm**
- A. Adoption of the School District's General Operating Budget Ordinance 2020-10

20th ***BREAK – No meeting unless needed for critical items.***

27th ***BREAK – No meeting unless needed for critical items.***

By May 31st, the assembly must determine the amount to be made available from local sources for school purposes (Charter Section 13.6 (b))

JUNE 2020

3rd **AFC Meeting**
- *A. TBD*

8th **Regular Assembly Meeting – Monday – 7pm**
- A. Adoption of the General Operating CBJ Budget Ordinance 2020-09
- B. Adoption of the CIP Resolution 2877
- C. Adoption of the Mill Levy Ordinance 2020-08

10th ***BREAK – No meeting unless needed for critical items.***

The Charter requires that the following budget actions be made by June 15th:
- **Appropriating Ordinances Adopting a Budget (Charter Section 9.7 (a))**
- **Mill Levy Ordinance (Charter Section 9.7 (b))**
- **CIP by Resolution (Charter Section 9.8)**

Agenda Items and proposed presenters in *italics* remain tentative - having yet to be finalized for scheduling purposes.