

**ASSEMBLY FINANCE COMMITTEE
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Wednesday, March 13, 2019, 5:30 PM.
Assembly Chambers**

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF MINUTES

- a. **Wednesday, February 6, 2019**

IV. ITEMS FOR DISCUSSION

- a. **Manufacturing Property Tax Credit**
- b. **FY20 Manager Budget Preview (Info to be distributed during meeting)**
- c. **Priority Driven Budget Discussion**

V. INFORMATION ITEMS

- a. **Lease Finance of MS Govern Enterprise System Upgrade**
- b. **AFC Budget Meeting Schedule**

VI. NEXT MEETING DATE

- a. **Wednesday, April 3, 2019**

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

City and Borough of Juneau
Minutes - Assembly Finance Committee Meeting
Wednesday, February 6, 2019, 5:30 p.m.
DRAFT

I. Call to Order

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

II. Roll Call

Committee Members Present: Loren Jones, Rob Edwardson, Carole Triem, Alicia Hughes-Skandijs, Wade Bryson, Michelle Bonnet Hale, and Maria Gladziszewski.

Committee Members Participating Telephonically: Mayor Beth Weldon.

Committee Members Absent: Mary Becker.

Staff Present: Rorie Watt, City Manager; Mila Cosgrove, Deputy City Manager; Bob Bartholomew, Finance Director; Rob Palmer, City Attorney; Mike Vigue, Engineering & Public Works Director; Carl Uchytel, Port Director; Dallas Hargrave, Human Resources Director; George Schaaf, Parks & Recreation Director; Autumn Sapp, Public Works Business Manager; Sam Muse, Controller; and Elisabeth Jensen, Budget Analyst.

Others Present: Karen Tarver, CPA, Partner, Elgee Rehfeld (ER); Adam Sycks, CPA, Manager, Elgee Rehfeld; Bridget Weiss, Superintendent, Juneau School District; and Sarah Jahn, Director of Administrative Services, Juneau School District.

III. Approval of Minutes

The January 9, 2019, minutes were approved as presented.

IV. FY18 Audit Presentation

Karen Tarver, CPA, Partner, Elgee Rehfeld; presented the information found on pages 4 – 18 of the meeting packet, discussing the JSD, BRH and CBJ audits.

Ms. Tarver, and Bob Bartholomew responded to questions from the Assembly members regarding the presentation.

V. Juneau School District – FY19 Local Contribution Discussion

Bob Bartholomew, Finance Director, introduced the draft Ordinance found on page 20 of the meeting packet, addressing proposed adjustments to the FY19 Adopted Budget for the School District.

Minutes - Assembly Finance Committee Meeting Wednesday, February 6, 2019, 5:30 p.m.

Mr. Bartholomew and Bridget Weiss, Superintendent, Juneau School District; responded to questions from the Assembly members.

Rob Edwardson, moved to refer Ordinance 2018-12(B) to the full Assembly for approval. Without OBJECTION.

VI. Utility Rates – History & Financial Status

Mike Vigue, Engineering & Public Works Director, discussed historical and financial information found on pages 20 - 27 of the meeting packet. Further information will be provided to the Assembly Finance Committee at the next meeting on Wednesday, March 13, 2019.

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

VII. Info Only – Marine Passenger Fee Recommendations

Rorie Watt, City Manager, discussed the information found on pages 28 – 30 of the meeting packet.

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

VIII. Info Only – Amazon Sales

Bob Bartholomew presented information found on page 31 of the meeting packet relating to a topic that had recently garnered much interest within the community – Amazon.com had recently begun collecting sales tax from shoppers in Juneau.

Mr. Bartholomew responded to questions from the Assembly members.

IX. Executive Session

Employee Compensation Negotiations.

Carole Triem moved to recess and reconvene to Executive Session for the purpose of discussing Employee Compensation Negotiation matters. There being no objection or public comment, it was so ordered that Executive Session would commence after a ten minute recess.

The meeting recessed at 7:08 PM.

The meeting reconvened at 7:20 PM.

The committee entered into Executive Session at 7:20 PM.

The committee returned from Executive Session at 8:50 PM.

**Minutes - Assembly Finance Committee Meeting
Wednesday, February 6, 2019, 5:30 p.m.**

Chair Jones reported that during the executive session the committee had discussed “contract negotiations” and the committee gave direction to staff. Chair Jones asked if there was any other business. There was none.

The meeting was adjourned.

X. Next Meeting Date

Wednesday, March 13, 2019.

XI. Adjournment

The meeting was adjourned at 8:52 PM.

DRAFT

MEMORANDUM OFFICE OF THE ASSESSOR

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

Date: February 7, 2019

To: Mayor and Assembly

From: Robin Potter, Assessor

RE: Economic Development – Export Manufacturing Exemption

The Assessor's Office received the following 2019 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.

2019	AK GLACIER SEAFOOD INC	AKBEV GROUP LLC	SASS CO INC TAKU SMOKERIES
Total Assessed Value	3,286,252	9,650,909	553,483
Mandatory Exempt Amount	100,000	100,000	100,000
Taxable Value	3,186,252	9,550,909	453,483
Tax Amount @ FY19 Estimated Mill Rate (10.66)	33,965	101,813	4,834
Prior Years Export Mfg Exempt Value	287,569	1,169,908	17,269
New Export Mfg Exempt Value	281,237	577,393	-
Total Export Mfg Exempt Value	568,806	1,747,301	17,269
Taxable Value Before Mandatory Exemption Value	2,717,446	7,903,608	536,214
Mandatory Exempt Value	100,000	100,000	100,000
Total Taxable Value after both exemptions	2,617,446	7,803,608	436,214
Total Amount Paid@ FY19 Estimated Mill Rate (10.66)	27,902	83,186	4,650
Total Prior Years Export Mfg Tax Exempt	3,094	12,471	184
Total New Export Mfg Tax Exempt	3,026	6,155	-
Total Tax to be Exempted	6,120	18,626	184

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 two property manufacturing exemption requests for the 2019 tax year (FY20 budget year).

1. Alaska Glacier Seafood's, Inc. filed a manufacturing exemption for machinery, equipment totaling \$281,237 (\$3,026 in property tax).

In addition, Alaska Glacier Seafood's has \$287,569 in property qualifying from prior years, for a total 2019 assessment exemption of \$568,806 or (\$6,120 in property taxes).

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

2. Taku Smokeres didn't file a manufacturing exemption for machinery, equipment in the 2019 tax year

In addition, Taku Smokeres has \$17,269 in property qualifying from prior years, for a total 2019 assessment exemption of \$17,269 (\$184 in property taxes).

The Assessor's Office has determined that the property requested for exemption 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 \$577,393 (\$6,155 in property tax).

In addition, Alaskan Brewing has \$1,169,908 in property qualifying from prior years, for a total 2019 assessment exemption of \$1,747,301 (\$18,626 in property taxes).

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

I recommend approval of these exemption requests.



Robin Potter
Assessor



Date

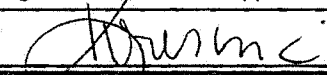


Office of the Assessor
155 S Seward Street
Juneau AK 99801

Export Manufacturing Exemption Application

Assessment Year	<input type="checkbox"/> 2017 <input checked="" type="checkbox"/> Other <u>2019</u>
Organization Name	Alaska Glacier Seafoods, Inc.
BPP Account #	598111
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 99801
Type of Business	Seafood Processing		
Sales Tax Account Number	212728		
Has this property ever been taxed in the CBJ?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Is this property used in a trade or business having fewer than 500 annual full-time equivalent employees?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No How Many? <u>110</u>		
Does this business create employment within the CBJ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Explain:	Yes, we employ approx 50 year around employees and hire antoher 150 to seasonally process fish withing CBJ.		
Does this business generate sales outside the CBJ of goods produced within the CBJ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Explain:	Yes, we buy and process locally caught fish within the CBJ. We export 95% of it out of CBJ.		
What percent of total production is exported outside the CBJ?	<u>95</u> %		
Does this business reduce the importation of goods from outside the CBJ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Explain:	Yes, we supply the local vendors with locally caught fish fo they do not need to bring it into CBJ from elsewhere.		
Has this property been used in the same trade or business in another municipality within the past 6 months?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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: <u>\$all applicable</u>		
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:	
 Business Mgr.		1/31/2018	
Assessor Approval [] Yes [] No Date: _____ Comments: _____			

Contact Us: CBJ Assessor's Office

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



Office of the Assessor
155 S Seward Street
Juneau AK 99801

Export Manufacturing Exemption Application	
Assessment Year	<input checked="" type="checkbox"/> 2018 <input type="checkbox"/> Other _____
Organization Name	AKBEV GROUP, LLC
BPP Account #	521150
Parcel ID #	
Name of Applicant	Alaskan Brewing Co.
Email Address	accounting@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) 780-5866	Secondary Phone #	
Mailing Address	5429 Shaune Drive Juneau, AK 99801	Property Address	5429 Shaune Drive Juneau, AK 99801
Type of Business			
Sales Tax Account Number			
Has this property ever been taxed in the CBJ?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Is this property used in a trade or business having fewer than 500 annual full-time equivalent employees?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No How Many? <u>92</u>		
Does this business create employment within the CBJ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Explain:	We currently employee 92 full-time positions located in Juneau		
Does this business generate sales outside the CBJ of goods produced within the CBJ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Explain:	We ship our products to 21 states in the lower 48 as well as throughout the state of AK.		
What percent of total production is exported outside the CBJ?	<u>94</u> %		
Does this business reduce the importation of goods from outside the CBJ?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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: <u>\$1,694,857</u>		
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:	
<i>Suzanne Walling</i>		January 30, 2019	
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

**City and Borough of Juneau
Priority Driven Budget Process 101
January 11, 2017**

Issue:

In response to a 75% reduction in its annual revenue, the State of Alaska is in the midst of a multi-year process to significantly reduce both its workforce and the direct funding it provides to local governments. CBJ's financial condition is impacted in two ways: the direct reduction of funding for programs and services previously paid for by the State, and local economic contraction due to government downsizing that will result in lower property and sales tax revenue.

This situation requires the CBJ to reevaluate and realign the programs and services it provides to the community to match available revenue streams. In order to ensure that its decisions meet the community's needs, the CBJ is engaging in a Priority Driven Budgeting (PDB) process. PDB has been identified by the International City Managers Association (ICMA) and the Government Finance Officers Association (GFOA) as a leading practice in community-engaged budgeting.

Current Financial Condition:

CBJ's overall annual budget is \$330 million for central government operations, education, business enterprises (hospital, airport, utilities & harbors) and capital projects. The portion of the budget funded by General Government (GG) taxes and fees is \$120 million. Beginning in FY14 CBJ took significant steps to reduce expenditures and increase revenues in order to produce a sustainable budget. Over the past four years Assembly and staff actions have reduced annual administrative and department operations costs by \$3.8 million and increased annual GG revenues by \$3.7 million. As result, CBJ's savings and budget reserves has grown to a \$25 million balance.

In August 2016 we received a negative financial surprise as a result of the State budget problems. Subsequent to the Assembly's adoption of the city's FY17 budget in May 2016, the State reduced expected payments for school construction debt reimbursement and Community Revenue Sharing to CBJ by \$3.4 million. This required CBJ to fund \$2.9 million of school debt reimbursement payments from its savings. Even though CBJ has significant savings and budget reserve, it is essential that we are prepared to downsize the city budget when there is a direct loss of State revenue or lower local tax revenues from economic contraction.

How Does the Priority Driven Budget Process (PDB) Work?

PDB provides a way to compare community priorities with the programs and services that CBJ provides. PDB helps the City and community:

- Identify key community priorities
- Evaluate city programs and services based on community priorities
- Engage in strategic decision-making regarding funding for services, and/or changes to service levels for current programs and services

PDB helps the community and employees understand how CBJ expends its financial resources. This method of budgeting contributes to CBJ's long-term financial sustainability by creating

more transparency and encouraging explicit choices. These choices will help CBJ develop a strategic budget that reflects the community's priorities and ensures optimal delivery of services.

What Is the PDB Process That CBJ Is Following?

The PDB process has four steps and includes input from both internal (staff and Assembly) and external (residents) sources.

	Staff	Assembly
Step 1	Department staff identify programs and services offered and include some operational detail (staffing, costs, revenue recovery). The end result is a document called a <i>Program Inventory</i> .	Identify government priorities based on their understanding of the community. These priorities are broad categories, referred to as <i>Community Priorities</i> that help guide the eventual allocation of resources. Four priority categories were identified: <ol style="list-style-type: none"> 1. Quality, Family Oriented Community 2. Reliable, Well Maintained Infrastructure 3. Safe Community 4. Vibrant Local Economy
	Staff	Staff
Step 2	Department leadership and employee groups score the <i>program inventories</i> against a set of criteria. The criteria includes how the program or service contributes to meeting the <i>community priorities</i> identified in Step 1 and against a set of basic program attributes, such as demand for service, revenue generated, and mandate (Federal or State Law, Charter, code, etc.) for service.	Segregate the program and services between "E"xternal (direct delivery to citizens) and administrative/"G"overnmental focus.
	Staff	Residents
Step 3	<p>The results of the department scoring are used to distribute all programs and services across 4 quartiles according to score.</p> <p>The 1st and 2nd quartiles are generally those programs and services that are core governmental functions.</p> <p>The 3rd and 4th quartiles are generally those programs and services that are more discretionary and therefore potentially subject to reduction, elimination, or outsourcing.</p>	<p>The Program Inventory, sorted into 4 quartiles, is presented to the public at a series of focus groups for review and comment. Participants are provided basic information about the CBJ budget and the PDB process. Participants are asked to review and validate core government services and to go through a prioritization exercise with discretionary services.</p> <p>The entire community is offered the opportunity to prioritize the distribution of financial resources across <i>community priorities</i>. The information is gathered through the use of a survey tool.</p>

	Assembly and Staff
Step 4	The results of the PDB process are then used by city management and the Assembly to make informed decisions about where to reduce or streamline programs services in response to available resources.

Disclaimer:

This is the city's first effort to implement a PDB process. Many organizations hire consultants to lead them through the process and staff has decided to forgo this. Thus it is very likely that there is room for improvement. The City Manger's recommendation to the community is to focus on whatever in the Program Inventory quartile results causes concerns, then recommend changes to the rankings.

Additional Information Attached:

1. Program Inventory of "Externally" (directly to citizens) delivered program and services.
2. Community Feedback and Communications Plan.

City and Borough of Juneau
ASSEMBLY FINANCE COMMITTEE
March 13, 2019

CBJ Master Lease Agreement With Key Government Finance

Issue:

CBJ is entering into a new “lease purchase” agreement under the KeyBank master lease established in 2009. The lease is for partial funding to help pay for a major software upgrade to our enterprise Land Management/Revenue system, MS Govern.

Background:

In 2009 after a competitive solicitation CBJ entered into a master lease agreement with KeyBanc Financial. This agreement allowed CBJ to utilize tax exempt financing to meet purchasing, financing and cash flow needs. The agreement and financing process was approved by the Assembly and CBJ’s bond counsel.

The master lease agreement has been previously used to finance (lease purchase): 1) two software enterprise systems (Lawson GL & MS Govern), 2) one Snow Cat groomer, 3) JPD vehicle video and data equipment and 4) CCFR fire fighter bunker gear upgrade.

The original leases for software and snow groomer are paid in full. There is one payment remaining (June 2019) on each of the JPD and CCFR leases agreements. The total amount due is \$56,200 and funding is included in the current FY19 operating budgets for these departments.

Current Status:

To meet immediate need to upgrade the MS Govern software CBJ Finance will make an additional lease purchases under the master lease.

CBJ is currently using the legacy version of MS Govern and needs to upgrade to their new version based on an “OpenForms” technology. OpenForms provides numerous new features and capabilities to CBJ. The primary benefits are: configuration flexibility to meet changing business operating needs, automation of system routines, and advanced screens and displays that can pull live data from multiple subsystems (e.g. Land Management, Utility Billing and Property Assessed Value & Tax). Staff is in contract negotiations with MS Govern and the total cost of the upgrade (including updating numerous management reports) is projected to cost between \$850,000 and \$1 million. CBJ hopes to complete negotiations and sign an agreement by early April. Before the contract is signed all funding must be identified and secured.

The funding for the lease payments is in hand or committed to from the voter approved 1% sales tax expenditures. There is \$250,000 remaining in an existing Technology CIP and the voters approved \$2 million in sales tax (to be collected over 5 years, 2019 – 2023) to fund IT Infrastructure. The lease financing will expend between \$600,000 and \$800,000 of the sales tax funding. The Finance Director discussed the use of the master lease agreement with bond counsel and KeyBank officials. It was determined that the software upgrade qualified for the master lease. The terms were to borrow funds over 5 years at 3.65%. The annual payments would be appropriated as a part of the operating and CIP budgets. The lease can be paid off early. We are moving forward with the purchase and lease agreement.

Assembly Finance Committee (AFC)

DRAFT FY20 Revised Budget Calendar and Key Dates – as of 3/8/19

Wednesdays at 5:30 p.m., unless otherwise stated

APRIL, 2019

- 3rd Special Assembly Meeting – 5:30pm – Followed by Assembly Finance Committee**
Special Assembly Meeting to Introduce FY20 Revised budget, immediately Followed by Assembly Finance Committee meeting, Chambers
- A. Introduction of the general operating (CBJ) budget ordinance
 - B. Introduction of the general operating School District budget ordinance
 - C. Introduction of the mill levy ordinance
 - D. Introduction of the CIP resolution
- 3rd 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. FY20 Revised Budget Overview
 - C. School District Budget Presentation
 - D. Capital Improvements Projects Program Budget/Plan
- 10th AFC Meeting #2**
- A. *Juneau International Airport (Patty Wahto, Airport Manager)*
 - B. *Docks & Harbors (Carl Uchytel, Port Director)*
 - C. *Capital Improvements Projects Program Budget/Plan – For Action*
- 17th AFC Meeting #3**
- A. Travel Juneau (JCVB) (Liz Perry, President/CEO)
 - B. *JEDC (Brian Holst, Executive Director)*
 - C. *Marine Passenger Fee Recommendations – For Review*
- 24th 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 FY20 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 CBJ operating budget ordinance
 - B. Public hearing on the School District operating budget ordinance
 - C. Public hearing on the capital improvement program resolution
 - D. Public hearing on the on the mill levy ordinance
- 24th AFC Meeting #4 (Immediately following Special Assembly Meeting)**
- A. *Youth Activities Board (YAB) Presentation (Tom Rutecki / Dave Pusich)*
 - B. Bartlett Regional Hospital (Kevin Benson, CFO)
 - C. Proposed Mill Rate Presentation
 - D. Debt Service Presentation
 - E. School District - Funding “outside the cap” discussion
 - F. Pending Items List

Assembly Finance Committee (AFC)

DRAFT FY20 Revised Budget Calendar and Key Dates – as of 3/8/19

Wednesdays at 5:30 p.m., unless otherwise stated

MAY, 2019

- 1st BREAK – No meeting unless needed for critical items.**
- 8th AFC Meeting #5**
A. *Waste Management / Recycleworks Program Revenue*
B. *Requested Budget Increments*
C. *Marine Passenger Fee Recommendations – For Action*
D. *Pending Items List*
- 13th Regular Assembly Meeting – Monday – 7pm**
A. *Adoption of the School District's general operating budget ordinance*
- 15th AFC Meeting #6**
A. *FY19 Supplemental Ordinance*
B. *Fund Balance Overview – Review Fund Balance*
C. *Pending Items List / Final FY20 Revised Budget Decisions*
- 22nd AFC Meeting #7 – If Necessary**
Meeting for overflow items or new requests that come up during budget process.

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, 2019

- 3rd Regular Assembly Meeting – Monday – 7pm**
A. *Adoption of the general operating (CBJ) budget ordinance*
B. *Adoption of the CIP resolution*
C. *Adoption of the mill levy ordinance*
- 12th AFC Meeting – If Necessary**

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)**