The Budget document has been divided into nine major sections for reader convenience. An explanation of the contents of each section is presented below.

**Overview**
This section, which has four (4) subsections, includes an analysis of the overall budget issues, deliberations and budgetary decisions.
- City Manager’s Budget Message – outlines the major budgetary issues, financial condition, trends and budget outlook.
- Executive Summary – provides a comparison of funding sources and expenditures for the entire City and Borough of Juneau (CBJ)
- Goals of the City and Borough – established and reevaluate each year by the City and Borough Assembly to guide the use of CBJ resources.
- Budgetary Policies – describes the policies used by the CBJ that guide budget development.

**Financial Summaries**
This section contains the following comparative schedules for FY12 Actuals, FY13 Amended Budget, FY13 Projected Actuals, FY14 Approved Budget and FY14 Adopted Budget: Summary of Operating Revenues by Source (graph and schedule), Summary of Expenditures by Fund (graphs and schedule), Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, Changes in Fund Balances – FY14 and Changes in Fund Balances Overview (narrative).

**Property Assessment and Taxation**
This section contains a more detailed description than found in the Overview section regarding changes in assessed values (narrative, graph and tables), the impact on taxpayers, and changes in mill rates (narrative, graph and table).

**Major Revenue Analysis**
This section contains a review of all major revenue sources of the City and Borough of Juneau. Includes narrative and graphs.

**Capital Projects**
This section contains the criteria for evaluating capital improvement projects, a listing of new projects and their funding sources for FY14.

**General Governmental Funds**
This section contains comparative schedules of expenditures and funding sources for the General Governmental Funds (General Fund, Roaded Service Area and Fire Service Area). The departments within these are funded primarily with property and general sales taxes.

**Mayor and Assembly through Debt Service Fund**
These sections contains comparative schedules for expenditures and funding sources, budget highlights, core services and key measures and staffing detail for each department within the CBJ. For those funds that are non-departmental (certain Special Revenue Funds, Special Assessments and Debt Service) only comparative schedules are found with Debt Service being the exception. The Debt Service section includes information about the CBJ’s authority to issue debt, payment of debt, budget and accounting for debt service and changes in the outstanding debt balances.

**Definition of Funds**
This section contains the definition of all funds used by the CBJ.

**Glossary**
This section contains the definition of terms that may be unfamiliar to the reader.