

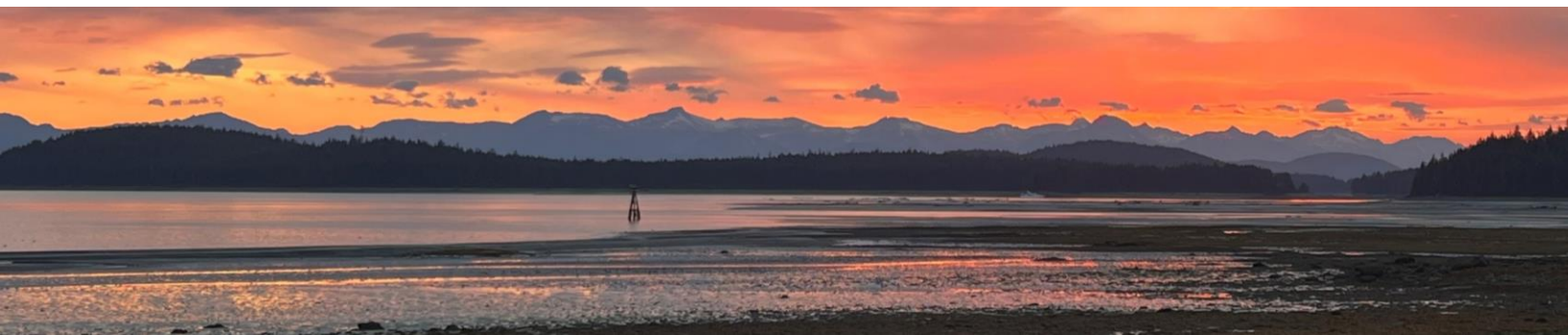


Biennial Budget

Revised Fiscal Year 2026

Year 2 of the FY25/26 Biennial Budget

Introduced April 05, 2025



BIENNIAL BUDGET
FISCAL YEAR 2026
YEAR 2 OF THE FY25/FY26 BIENNIAL BUDGET



City and Borough of Juneau Assembly

Beth Weldon
Mayor

Christine Woll, *Chair*
Assembly Finance Committee

Greg Smith
Deputy Mayor

Alicia Hughes-Skandijs
Assembly Member

Ella Adkison
Assembly Member

Maureen Hall
Assembly Member

Neil Steininger
Assembly Member

Paul Kelly
Assembly Member

Wade Bryson
Assembly Member

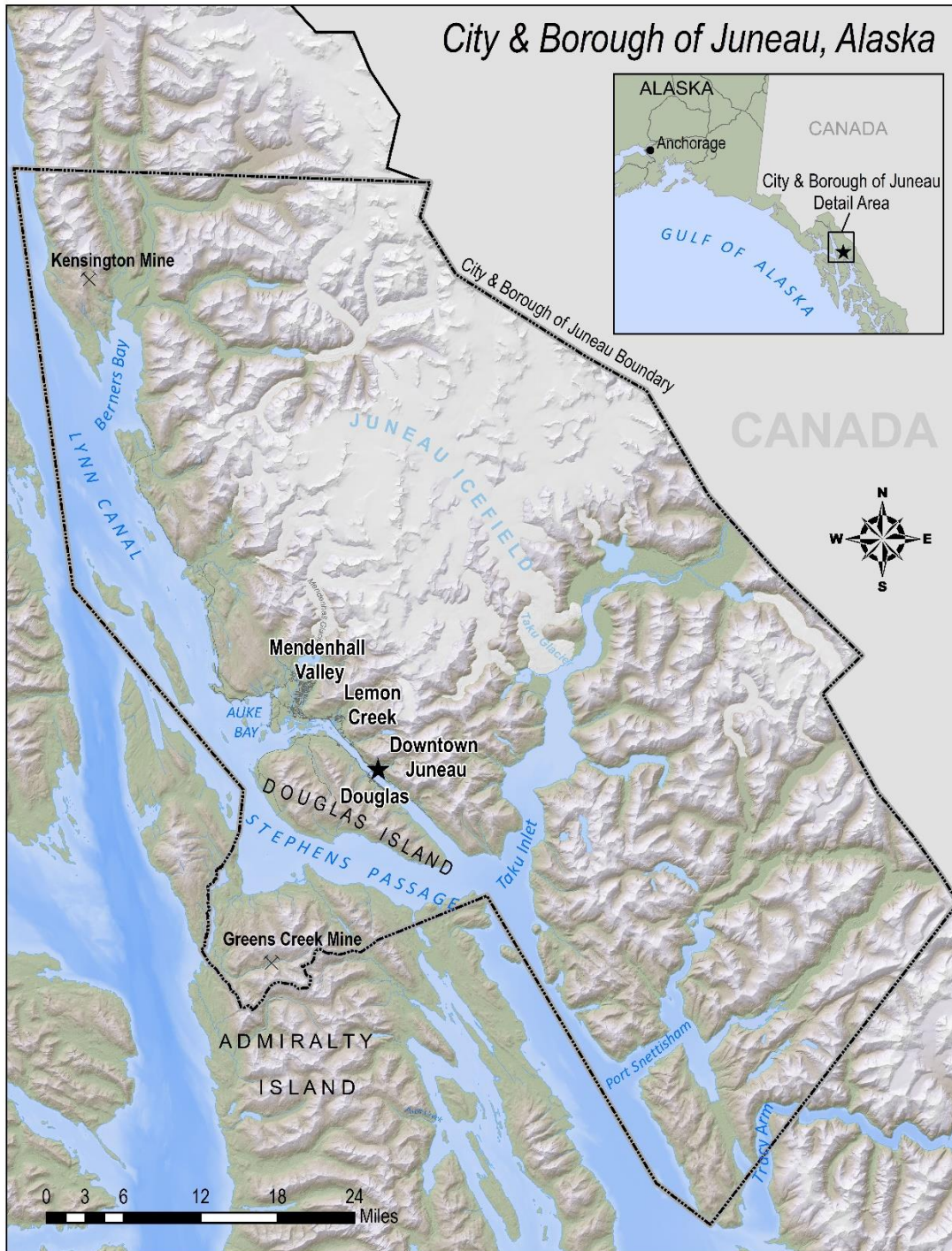
Katie Koester, *City and Borough Manager*
Robert Barr, *Deputy City and Borough Manager*
Angie Flick, *Finance Director*
Adrien Wendel, *Budget Manager*
Stevie Gawryluk, *Budget Analyst*
Joey Deluca, *Controller*

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NOTES

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MAYOR AND ASSEMBLY



Beth Weldon
Mayor



Greg Smith
Deputy Mayor
District 1
Assembly Member



Ella Adkison
Areawide
Assembly Member



Paul R. Kelly
Areawide
Assembly Member



Alicia
Hughes-Skandijs
District 1
Assembly Member



Neil Steininger
District 1
Assembly Member



Christine Woll
District 2
Assembly Member



Maureen Hall
District 2
Assembly Member



Wade Bryson
District 2
Assembly Member

Land Acknowledgement

We would like to acknowledge that the City and Borough of Juneau is on Tlingit land, and wish to honor the indigenous peoples of this land. For more than ten thousand years, Alaska Native people have been and continue to be integral to the well-being of our community. We are grateful to be in this place, a part of this community, and to honor the culture, traditions, and resilience of the Tlingit people. Gunalchéesh!

FINANCE DEPARTMENT CONTACTS

Even though the budget is submitted to the Mayor and Assembly by the Manager in April, the preparation begins months prior, with projections of City funding sources, reserves, revenues and expenditures. It will continue through numerous phases until adoption.

We recognize and appreciate that budgeting is an ongoing process of planning, monitoring, problem solving, and customer service throughout the fiscal year involving staff dedication from every department in the City and Borough of Juneau. Each year, every effort is made to improve both the budget process and the usefulness of the budget documents.

Angie Flick
Finance Director

Adrien Wendel
Budget Manager

Stevie Gawryluk
Budget Analyst

Joey Deluca
Controller

Sally Stelle
Accounting Manager

Alec Dye
Accountant

Jacob Clark
Accountant

John Nesmith
Accountant

Sonia Delgado
Accountant

Ruth Kostik
Treasurer

The City & Borough of Juneau's budget documents are available online at:
www.juneau.org/budget

If you have any questions related to the FY26 Revised Budget, call us at 907-586-5215.

Our mailing address is:

City & Borough of Juneau
Finance Department
155 Heritage Way
Juneau, Alaska 99801

OVERVIEW OF GOVERNMENTAL FUNCTIONS

The City and Borough of Juneau (CBJ) provides a wide range of public services. When reviewing the CBJ's budget, it is important to understand the funding mechanism and financial relationship of funding public services. The CBJ budgets for public services on a fiscal year basis starting on July 1 and ending on June 30 of each year. The CBJ uses an Assembly-City Manager form of government. There is a separately elected School Board specifically charged with the responsibility of managing the School District's operations. The Assembly is responsible for hiring a City Manager. The City Manager is responsible for the administration of most public service functions. For the management of hospital, airport, docks and harbors and ski area services, the Assembly has elected to appoint volunteer boards.

The CBJ budgets for services in cost centers referred to as "funds". In some cases, multiple services can be accounted for within a single fund (such as the General Fund) and in other cases, services are accounted for separately. How services are combined within a fund generally relates to the restrictions placed on the uses of the revenue sources. The services provided by the CBJ can be divided into three areas: general governmental functions (including the General Fund), business-type functions (enterprise funds) and capital projects. The general governmental functions are either solely or significantly funded with general tax levies (property and sales tax). The General Fund, within the category of general governmental, is used to fund unrestricted Area-wide general public services. Business-type functions are mainly funded through user fees. Capital projects represent general tax and special tax levies and general operating funds used for capital project support. When complying with generally accepted accounting principles (GAAP), these funds can be further subdivided into activities that are considered major and non-major funds. Major funds, as reported in CBJ's financial reports, consist of the general fund, plus all funds where the revenues, expenditures/expenses, assets or liabilities are at least 10% of the corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for governmental and enterprise funds. All other funds are considered non-major funds.

The table below shows how CBJ functions are categorized within areas and fund categories. Descriptions of the individual funds can be found in the Definition of Funds section of this document.

General Governmental Functions:

Major Funds

General Fund

Functions within the General Fund:

Mayor and Assembly

Manager's Office

Clerk and Elections

Information Technology

Community Development

General Engineering

Emergency Services

Law

Libraries

Human Resources

Finance

RecycleWorks

Parks and Recreation

Police

Streets

Transit

Fire and Rescue

Debt Service Fund

Sales Tax Fund

Pandemic Response Fund

Non-major Funds

Affordable Housing

Downtown Parking

Lands and Resources

Eaglecrest Ski Area

Hotel Tax

Marine Passenger Fees

Port Development Fees

Special Assessments

Tobacco Excise Tax

Jensen-Olson Arboretum

OVERVIEW OF GOVERNMENTAL FUNCTIONS

Business-type Functions (Enterprise Funds):

Major Funds

- Airport
- Bartlett Regional Hospital
- Docks
- Harbors
- Water Utility
- Wastewater Utility

Capital Project:

Non-major Funds

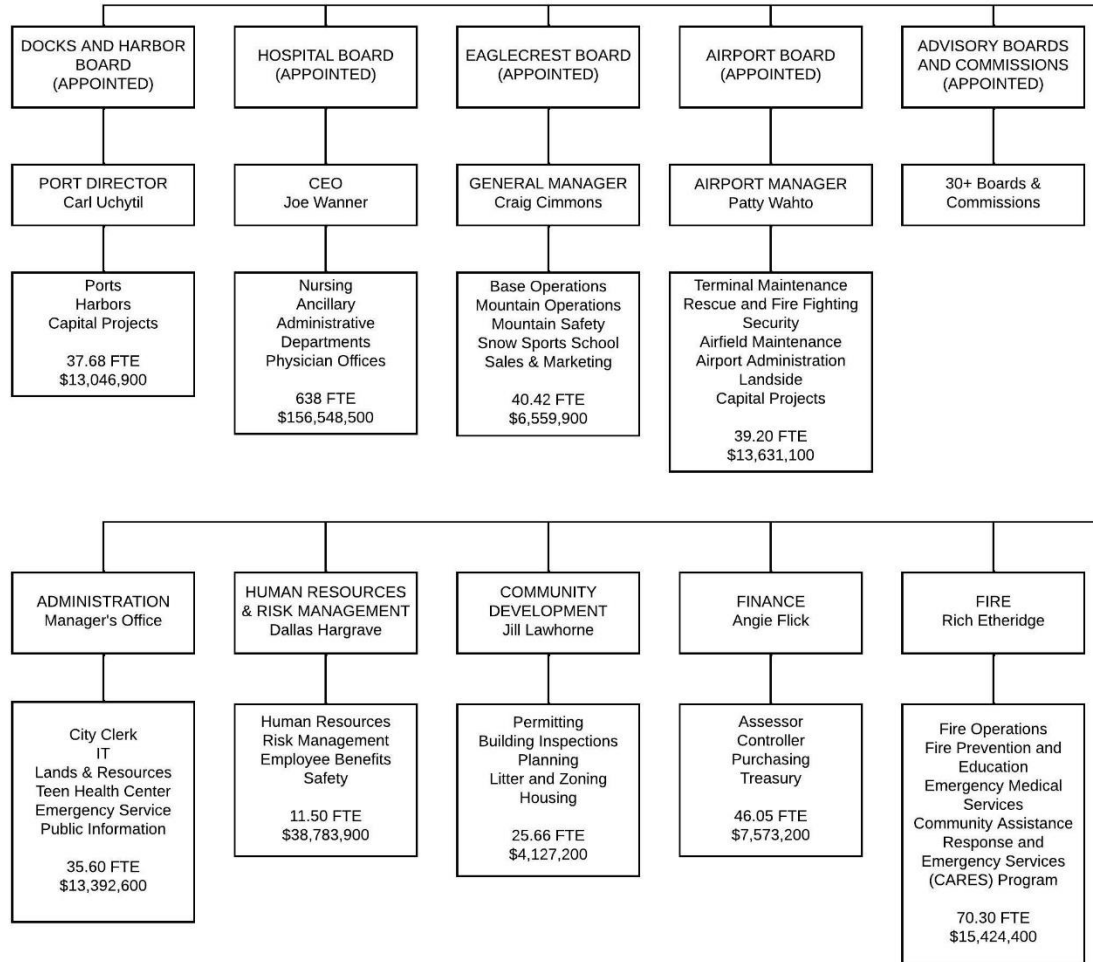
- Capital Projects – Roads & Sidewalks, Fire & Safety,
Community Development, Parks & Recreation

The CBJ has three agency funds for which no budget is adopted. The funds are used to report assets and liabilities for deposits and investments entrusted to the CBJ as an agent for others and do not support any CBJ programs.

The chart on the following pages shows the organization of the CBJ based on management control.

OVERVIEW OF GOVERNMENTAL FUNCTIONS

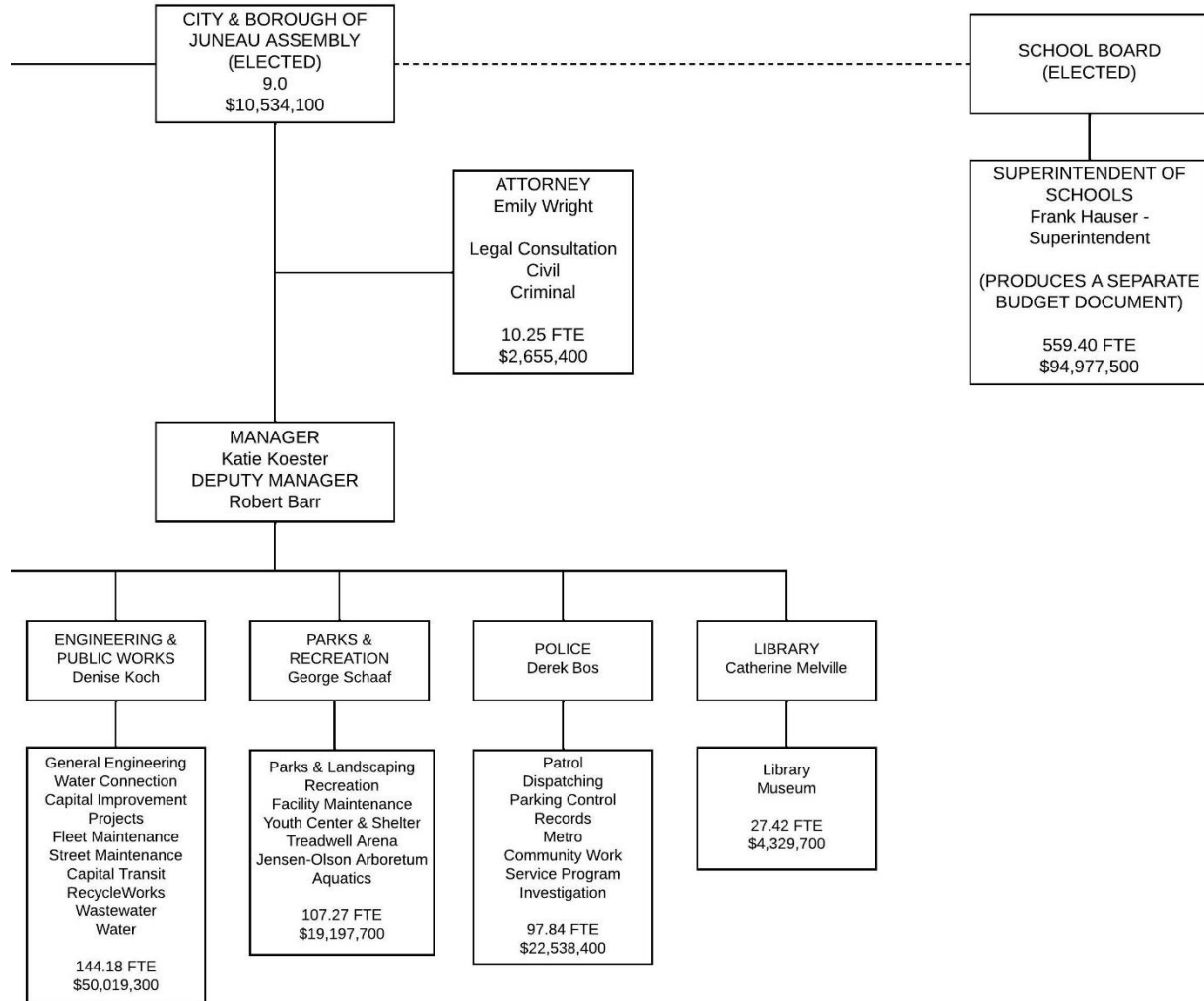
This chart highlights the basic functions of the City and Borough of Juneau as well as the overall



NOTE: Budget & FTE based on the FY26 Revised Budget.
 HRRM, Law & Engineering (CIP) provide shared services to BRH & JSD

OVERVIEW OF GOVERNMENTAL FUNCTIONS

This chart highlights the basic functions of the City and Borough of Juneau as well as the overall



NOTES

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COMMUNITY HISTORY

Indigenous Tlingit people have occupied northern Southeast Alaska since time immemorial, and it was not until the 1700s that non-natives arrived to the area. In 1881, the Committee on Town Laws voted for a new name for the town of Juneau. “Juneau City” won the vote overruling “Harrisburg,” and “Rockwell.” In 1882, the change was officially made by the U. S. Post Office Department who dropped the word “City” making the official name “Juneau.”

The “City of Juneau” was incorporated and became Alaska’s state capital in 1900.

In 1881, the town of “Douglas” was established as a mining community. Prior to that time, Douglas had also been referred to as “Edwardsville,” presumably after an early resident and miner H. H. Edwards.

The “City of Douglas” was incorporated in 1902.

In the transition from territory to statehood and in accordance with provisions of the 1959 Session Laws of the State of Alaska:

- The City of Juneau was established as a home-rule city in October 1960.
 - ① A Manager-Council form of government was established. The Council had seven members with the Mayor as presiding officer.
 - ② The boundaries of the new City of Juneau remained as previously drawn.
- The greater Juneau Borough was incorporated as a first class borough on September 30, 1963.
 - ① The form of government established included a nine-member Assembly with a President as presiding officer and an Assembly-elected administrator. Representation on the Assembly was composed of three members from the City of Juneau, one member from the City of Douglas, and five members from outside the cities of Juneau and Douglas.
 - ② The boundaries of the Greater Juneau Borough included Holkham Bay in Stephens Passage; the Alaska-Canadian Boundary Line encompassing Peak Nos. 79 and 98 of the Ice Field; Eldred Rock Light; Lincoln Island; Point Young; Point Arden Light; Midway Island Light; and Point Coke.
- The City of Douglas was established as a home-rule city in October 1966.
 - ① The City of Douglas Council consisted of six Councilmen and the Mayor.
 - ② Boundaries of the City of Douglas remained as previously established.
- The City and Borough of Juneau was incorporated as a unified City and Borough on July 1, 1970.
 - ① The City and Borough of Juneau Assembly has nine members with the Mayor as presiding officer. It is a strong Manager form of government.
 - ② The newly created boundaries of the City and Borough of Juneau consolidated the City of Douglas, the City of Juneau, and the Greater Juneau Borough.
 - ③ The City and Borough of Juneau is a home-rule municipality, exercising the powers granted to it by the Constitution of the State of Alaska. As part of its preamble to the Charter, the City and Borough of Juneau’s mission is to “provide for local government responsive to the will of the people and to the continuing needs of the community.”

By Marian Miller

COMMUNITY PROFILE

Date of incorporation Home Charter	July 1, 1970
Form of government	Mayor and Assembly
Area.....	3,255 square miles
Population	31,555

Employment and Economy

Private sector employment.....	11,846
Public sector employment.....	6,715
Unemployment	3.0%

Gross Business Sales by category (in thousands of dollars) \$ 3.3 billion

Real estate	\$ 90,833
Contractors.....	\$ 396,159
Liquor and restaurant	\$ 157,162
Retail sales – general	\$ 303,258
Foods.....	\$ 145,601
Transportation and freight	\$ 326,833
Professional services.....	\$ 510,785
Retail sales – specialized	\$ 301,990
Automotive	\$ 114,548
Other	\$ 971,992

Principal Property Tax Payers (Taxable Assessed Value in thousands of dollars)

HECLA Greens Creek Mining	\$ 284,954
Coeur Alaska	\$ 174,034
Alaska Electric Light & Power.....	\$ 108,403
0 Jacobsen Drive Juneau LLC	\$ 30,904
Fred Meyer of Alaska Inc.	\$ 25,212
Tower Legacy LLC.....	\$ 20,930
Coogan Alaska LLC	\$ 20,501
Petro 49 Inc.....	\$ 20,449
Cole GS.....	\$ 19,516
Juneau I LLC	\$ 19,449

Major Employers (top nine by number of employees):

State of Alaska.....	3,339
Federal Government	736
Juneau School District	660
City and Borough of Juneau	641
Bartlett Regional Hospital	617
University of Alaska Southeast.....	n/a
Reach Inc.	n/a
Fred Meyers Stores Inc.	n/a
Southeast Alaska Regional Health Consortium	n/a

Airport

Major airline landings	5,674
Major airline passengers enplaning	329,491

Streets

Miles of streets.....	132
Miles of sidewalks	32

COMMUNITY PROFILE

Water Services

Consumers.....	9,994
Miles of water mains.....	185
Fire hydrants.....	1,333
Wells.....	7
Reservoirs.....	9
Pump stations.....	8

Wastewater Services

Consumers.....	8,819
Miles of sanitary sewer.....	152
Lift stations.....	46
Wastewater treatment plants.....	3
Average yearly gallonage treated.....	1.2 billion

Fire Protection and Emergency Services

Stations.....	5
Volunteer firefighters.....	46
Number of Fire responses.....	1,291
Number of Ambulance responses.....	3,846
Number of Community Assistance Response and Emergency (CARES) responses.....	6,448

Police Protection

Stations.....	1
Reported violent crimes.....	1,415

Parks, Recreation, and Culture

Recreation service parks.....	32
Total acres.....	368
Natural area parks.....	54
Total acres.....	2,011
Convention centers.....	1
Swimming pools.....	2
Ski areas.....	1
Youth centers.....	2
Golf courses (when the tide is out).....	1
Harbors	
Private.....	1
Public.....	5
Boat launch ramps.....	6

Sources: City and Borough of Juneau Capital City Fire/Rescue Department, Parks and Recreation Department, Public Works Department, Police Department, Sales Tax Office, Treasury Division and the Annual Comprehensive Financial Report for Fiscal Year Ended June 30, 2024.

n/a = The State of Alaska, by law, is not allowed to provide employment numbers.

USER'S GUIDE

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

Overview

This section, which has two (2) subsections, including 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).

Financial Summaries

This section contains the following comparative schedules for FY24 Actuals, FY25 Amended Budget, FY25 Projected Actuals, FY26 Approved Budget and FY26 Revised Budget: Summary of Operating Revenues by Source, Summary of Expenditures by Fund, Summary of Staffing, Interdepartmental Charges, Support to Other Funds, Support from Other Funds, and Changes in Fund Balances – FY26.

Property Assessment and Taxation

This section contains a more detailed description than found in the Overview section regarding changes in assessed values, 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.

Non-Departmental Special Revenue Funds

This section contains comparative schedules of expenditures and funding sources for all non-departmental special revenue funds within the CBJ.

Capital Projects

This section contains the criteria for evaluating capital improvement projects, a listing of new projects and their funding sources for FY26.

General Governmental Funds

This section contains comparative schedules of expenditures and funding sources for the General Governmental Funds (General Fund, Areawide Service Area, 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 contain comparative schedules for expenditures and funding sources, budget highlights, and core services for each department within the CBJ. Only comparative schedules are provided for Special Assessments. 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.

Supplemental Financial and Assembly Documents

This appendix contains supplemental financial documents and legislative ordinances and resolutions for Assembly consideration.

NOTES

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CITY MANAGER'S BUDGET MESSAGE



March 21, 2025

The Honorable Mayor and Assembly
City and Borough of Juneau
Juneau, Alaska

CITY MANAGER'S BUDGET MESSAGE

The City and Borough of Juneau's FY 2026 proposed budget was prepared with the focus provided by the Assembly at the December 2024 retreat. This budget was constructed recognizing the Assembly priorities of affordable housing, economic development and a sustainable budget and organization combined with the direction to continue providing the same level of service to our community. Last year's budget (FY 2025) was produced adhering to the Assembly's desire to see a more aggressive revenue budgeting while ensuring an attainable revenue forecast. Based on economic performance and ongoing revenue conversation, the FY 2026 proposed budget includes a less aggressive revenue forecast as discussed at the December retreat.

The economic stability and somewhat clear trajectory that was anticipated entering into this budget cycle is becoming more volatile and the future less clear. This budget has been prepared with assumptions that are less sure today, than in December when the Assembly provided guidance. There are several areas in which the federal administration change has brought the potential for local impacts. Loss of funding directly from the Federal government or as pass through from the State is real. The Manager's Office and staff are continuing to monitor the impacts as they change from day to day and week to week. Unemployment is increasing from both the federal employee and federal contractor perspectives. The ability to find and retain employment locally will be a challenge. Uncertainty around trading and tariffs has an impact on the global economy and will likely impact industry and tourism locally. Between the increase in unemployment (locally and nationally), tariffs and uncertainty if national parks will be available to visitors; the normally bustling summer tourism scene in Juneau may be dampened. Again, the future is unclear and we enter FY 2026 hoping for the best and with a sense of caution.

Last budget cycle, the Assembly exerted a lot of energy and resources toward the financial conditions and solutions for both the Juneau School District (JSD) and Bartlett Regional Hospital (BRH). The hours spent by all involved has resulted in an FY 2026 budget in which JSD and BRH are fiscally stable.

Similar to FY 2025, the real estate market appears to have leveled in Juneau with less than one percent increase on average in residential values. Experts doubt if the Fed will lower interest rates more than .5% over the course of calendar year 2025 which could slightly lower mortgage rates in FY 2026 but is unlikely to drive Juneau to a hot real estate market again. The labor market is still tough in several job classifications and inflation is trying to remain low. This is the year for collective bargaining agreement negotiations and approvals. All three unions are in process with CBJ negotiating teams. The proposed budget assumes that the FY 2026 increase in wages will be no less than what was experienced in FY 2025 as a placeholder until the agreements are finalized.

CITY MANAGER'S BUDGET MESSAGE

Assumptions

FY 2025 saw an easing in inflationary pressures on CBJ and the entire community. FY 2026 expenses were reviewed by type and adjusted for inflation being experienced currently rather than following an historical trend.

The proposed FY 2026 budget assumes 1.6 million cruise passengers in the summer of 2025 which is flat compared to the summer of 2024. As noted earlier, the true impact of tourism this summer is in question, but without additional evidence, we assume a repeat of last summer's visitation and realized sales tax. This forecast accords with the proposed plan to spend passenger fees.

The budget assumes a flat debt service mill rate at 1.08 mills which includes the issuance of the two bond initiatives (public safety communication infrastructure and wastewater infrastructure approved by voters in October 2024) with debt service beginning in FY 2026.

Budgeted Revenues

Overall budgeted revenue from FY 2025 to FY 2026 is increasing by \$16.6M with a mixture of increases and decreases among the various revenue sources. Those variations are explained at a high level in the Executive Summary and subsequent financial schedules following this message. Significant increases in revenue come from increased charges for services of \$16.0M primarily from BRH. Rentals and leases have increased by \$1.7M mostly due to the inclusion of space rental at Floyd Dryden for childcare. Investment and interest income has increased by \$2M recognizing a combination of a less pessimistic market return and adjustments being made in Treasury to ensure CBJ funds are safe, available, and also generating as much interest as possible. Revenue decreases most significantly in the categories of miscellaneous revenue by \$1.3M primarily in the JSD. Tax revenue has been decreased in FY 2026 compared to FY 2025 for a few reasons. Sales tax revenue is reduced by \$1.2M from the FY 2025 budget to the FY 2025 forecasted amount based on actual collection trends. Tobacco tax has been underperforming budget and is projected to result in a negative fund balance at the close of FY 2025, therefore both revenue and transfers to the general fund have been reduced for FY 2026. Property taxes only increased \$200K after consideration of exemptions, particularly senior, veteran, hardship and economic development exemptions.

The on-going revenues for FY 2026 general government are budgeted at \$195.7M, and \$455.6M across all CBJ departments and JSD.

CBJ revenue remains exposed to declines associated with the city's demographic shift and related exemptions, most of which are required and not funded by the State. In planning for FY 2026, we have begun decrementing property tax revenue to recognize this decline.

Budgeted Expenditures

The FY 2026 budget represents 'status quo' services. Significant research and deliberation were taken in considering increases from the FY 2025 budget. The Executive Summary and subsequent financial schedules detail all areas of cost growth. Compared to the FY 2025 Amended Budget, overall expenditures have decreased by \$8.7M with General Government expenditures decreasing by \$13.7M. A portion of this reduction is due to the decisions made for use of the Floyd Dryden facility for which all costs had been budgeted in the Mayor & Assembly budget for FY 2025. These costs and associated revenue now reside in special and internal service funds rather than general government.

CITY MANAGER'S BUDGET MESSAGE

Personnel costs across all CBJ entities are \$6.2M higher in FY 2026 than the current year, mostly due to the reduction in FTEs as described below offset by an increase to personnel costs at the JSD of \$12.5M. This increase is primarily due to employee wage and benefit adjustments, and the FY 2025 budget reflecting significant anticipated vacancy rates due to facility closures and consolidation. The primary unknown in personnel costs for FY 2026 is the cost associated with finalized collective bargaining union agreements. Negotiations are in process; but not concluded so no cost impacts are known. Rather than budget no increase as a result of these agreements, a 2% negotiated wage increase was included as it was the increase experienced in FY 2025. Vacancy savings has also been analyzed and adjusted in some departments which will not restrict the ability to recruit and hire employees but recognizes ongoing vacancy trends.

Overall, staffing has decreased from the FY 2025 Amended Budget by 66.61 Full Time Equivalents (FTEs), with Bartlett's reduction of 75 carrying the most significant change. JSD has reduced FTEs by 4.05 and Eaglecrest has increased FTEs by 6.43. There are 4.23 new FTEs included in the General Government portion of the budget with half attributable to the strategic communication plan implementation. Portions of FTEs were added to address demands for paid services such as swimming lessons. Positions are only added to the budget after consideration of the service impact and any other means of accomplishing the necessary tasks. These have been added to meet the needs of the community in the most efficient and cost-effective manner. A full reconciliation of position/full-time equivalent counts is included in the Executive Summary.

Growth in FY 2026 non-personnel costs was primarily seen in Risk Management and BRH at \$2.5M and \$6.8M respectively. Within General Government, a less than one percent growth in non-personnel costs is budgeted mostly related to inflationary impacts.

Finally, the Eaglecrest budget will need resolution through the Assembly budget review process. Per the discussion held between the Assembly and the Eaglecrest Board on March 5th; and the final request from the Eaglecrest Board the FY 2026 Proposed Budget includes an increase to Eaglecrest expenditures of \$2.2M attributable partly to personnel related costs (\$1.7M), fleet replacement (\$235K), and non-personnel related expenses. The FY 2026 budget includes the same level of operating general fund support for Eaglecrest as was approved in FY 2025, exclusive of the one-time funding increment the Assembly approved for the current year. As anticipated, these changes result in a negative FY 2026 fund balance for Eaglecrest's fund. There are several policy and operational questions that will require Assembly action. The Eaglecrest budget will be presented at the April 5th AFC meeting with opportunities for additional discussion time during the budget review cycle as needed.

General Government Fund Balances

According to current projections, unrestricted general government fund balance (including the Sales Tax Fund) will be approximately \$22.1M at the end of FY 2025. This includes a realistic and aggressive forecast for savings in personnel and non-personnel expenses during FY 2025. The Restricted Budget Reserve is projected to be \$16.6M. Hence, total general government fund balance—unrestricted and restricted—is expected to be \$38.7M at the end of FY 2025 and the beginning of FY 2026.

As proposed, the recurring FY 2026 budget (operating and capital) is balanced after consideration of a \$1.7M lapse. Hence, the recurring budget would have no impact on fund balance. However, including one-time revenues and expenditures, the budget would reduce unrestricted fund balance from \$22.1M to \$15.9M while maintaining the Restricted Budget Reserve at \$16.6M. Based on the FY 2024 audited financial statements and current reserve resolution, the Restricted Budget Reserve should have a balance of \$26.1M.

CITY MANAGER'S BUDGET MESSAGE

SUMMARY

The Department Directors and the Manager's Office have developed a budget that allows furthering of the Assembly goals and priorities and maintains services to the community. We have analyzed revenue and expenses and made decisions that allow the Manager's proposed budget to be submitted to the Assembly with a mill rate for FY 2026 of 10.19 mills. While this is an increase to the FY 2025 mill rate of 10.04, operating three additional buildings is included in the operating budget in FY 2026 whereas it was funded via one-time expenditures last year while the Assembly determined what to do with these buildings.

While we had hoped FY 2025 and FY 2026 would be a period of external economic stability for CBJ, we are experiencing a new type of unknown territory and economic volatility. The Assembly will have many decisions to make with requests and needs coming from both internal and external sources. Overall, CBJ's financial health is strong and the Assembly is well positioned to address the upcoming budget review and adoption process.

Respectfully submitted,



Katie Koester
City and Borough Manager

EXECUTIVE SUMMARY

BUDGET COMPARISONS

The schedule shown below is a summary comparison of the changes between a) the FY25 Amended (original Adopted budget plus supplemental appropriations) and FY26 Approved Budget and b) FY26 Approved Budget and FY26 Revised Budget. You will find additional budgetary change details included in each of the departmental budget sections under the title “Budget Highlight.”

	FY25	FY26		FY25 vs	FY26 App vs
	Amended	Approved	Revised	FY26 Rev	FY26 Rev
				% Change	% Change
Revenue:					
State Support <i>(Note 1)</i>	58,844,300	50,972,800	57,329,000	(0.03)	0.12
Federal Support <i>(Note 2)</i>	11,247,700	11,236,700	11,675,700	0.04	0.04
Taxes <i>(Note 3)</i>	144,326,400	146,449,300	143,099,300	(0.01)	(0.02)
Charges for Services <i>(Note 4)</i>	188,455,900	189,029,900	204,423,800	0.08	0.08
Licenses, Permits, Fees	15,589,400	15,682,200	15,757,500	0.01	0.00
Fines and Forfeitures	393,700	389,600	385,300	(0.02)	(0.01)
Rentals and Leases	6,193,000	6,237,300	7,896,800	0.28	0.27
Investment and Interest Income	8,095,600	8,135,000	10,178,700	0.26	0.25
Sales	852,300	853,300	642,900	(0.25)	(0.25)
Donations	157,300	157,300	147,500	(0.06)	(0.06)
Special Assessments	31,600	29,400	84,400	1.67	1.87
Other Revenue	4,884,100	4,725,000	3,439,700	(0.30)	(0.27)
Total Revenue	439,071,300	433,897,800	455,060,600	1.68	0.05
Expenditures:					
General Government - City <i>(Note 5)</i>	113,289,200	104,802,300	107,082,300	(0.05)	0.02
General Government - School District <i>(Note 6)</i>	85,397,400	85,626,400	94,977,500	0.11	0.11
Non-Board Enterprise	20,214,800	20,717,600	19,738,400	(0.02)	(0.05)
Board Controlled <i>(Note 7)</i>	175,646,700	175,413,100	181,629,200	0.03	0.04
Internal Service <i>(Note 8)</i>	13,696,100	(2,156,500)	6,134,800	(0.55)	(3.84)
Debt Service <i>(Note 9)</i>	9,625,600	9,588,100	9,608,800	(0.00)	0.00
Capital Projects <i>(Note 10)</i>	71,284,500	33,200,000	61,115,200	(0.14)	0.84
Special Assessments	139,200	137,400	137,400	(0.01)	-
Total Expenditures	489,293,500	427,328,400	480,423,600	(0.02)	0.12
Fund Balance Increase (Decrease)	(50,222,200)	6,569,400	(25,363,000)	(49.50)	(486.08)

See below and on the following page for differences to note when comparing the FY26 Revised to the FY25 Amended and FY26 Approved Budgets.

Funding Source Notes

1. State Support – The FY26 Revised Budget decreased \$1.5 million (3%) from the FY25 Amended Budget due to fluctuations in education and departmental grants. In addition, FY25 is the final year that CBJ is receiving school bond debt reimbursement from the State for eligible school bonds. CBJ may receive future school bond debt reimbursement if the reimbursement moratorium is lifted and CBJ issues additional eligible bonds. The FY26 Revised Budget increased \$6.4 million (12%) from the FY26 Approved Budget primarily due to anticipated increases in State Foundation funding in the amount of \$3.6 million combined with increases in miscellaneous grants.
2. Federal Support – The FY26 Revised Budget increased \$428,000 (4%) from the FY25 Amended Budget primarily due to increases in various grants for the School District and Police department. FY26 Revised Budget increased \$439,000 (4%) from the FY26 Approved Budget.

EXECUTIVE SUMMARY

3. Taxes – The FY26 Revised Budget tax revenue decreased \$1.2 million (1%) over the FY25 Amended Budget. Sales tax revenues in FY26 are anticipated to remain flat due to stabilized remote sales tax collections as most remote sellers are registered with the Alaska Remote Sellers Sales Tax Commission combined with slight cooling inflation on the price of some goods and services. The increase in FY26 property taxes is a result of relatively flat borough-wide property valuations (0.3% increase). The FY26 Revised Budget decreased \$3.4 million (2%) over the FY26 Approved Budget due to revised projections for sales and tobacco tax revenues based on updated forecasts and actual collection trends.
4. Charges for Services – The FY26 Revised Budget increased \$16 million (8%) over the FY25 Amended Budget. This increase is primarily driven by revenue increases for Bartlett Regional Hospital. The FY26 Revised Budget increased \$15.4 million (8%) over the FY26 Approved Budget.

Expenditure Notes

5. City General Government – The FY26 Revised Budget decreased \$6.2 million (5%) from the FY25 Amended Budget. This cost reduction is primarily driven by one-time capital investments and community grants issued in FY25. The FY26 Revised Budget increased \$2.3 million (2%) over the FY26 Approved Budget primarily due to increases in Assembly grants.
6. School District – The FY26 Revised Budget increased \$9.6 million (11%) over the FY25 Amended Budget primarily due to an increase to personnel costs at JSD. The FY26 Revised Budget increased \$9.4 million (11%) over the FY26 Approved Budget.
7. Board Controlled – The FY26 Revised Budget increased \$6 million (3%) over the FY25 Amended Budget. This increase is primarily due to increases in non-personnel costs at Bartlett Regional Hospital. The FY26 Revised Budget increased \$6.2 million (4%) due to increased non-personnel costs at Bartlett Regional Hospital.
8. Internal Service – The FY26 Revised Budget decreased \$7.6 million (55%) over the FY25 Amended Budget due to fewer planned purchases in Fleet and Equipment Reserve. The FY26 Revised Budget increased \$8.3 million (384%) over the FY26 Approved Budget due to increases in Risk Management costs and planned purchases in Fleet and Equipment Reserve.
9. Debt Service – The FY26 Revised Budget changes immaterially over the FY25 Amended Budget and the FY26 Approved Budget.
10. Capital Projects – Capital projects vary from year to year; details are included in the FY26 CIP Resolution. The initial budget each year contains only the CIP projects where the funding has been fully committed. After adoption, supplemental appropriations are needed to address additional funding secured (e.g. FAA, State grants, and enterprise fund allocations). The FY26 Revised CIP budget is \$10.2 million (14%) less than the FY25 Amended Budget due to one-time capital investments in FY25 such as public safety communication infrastructure (\$5.1 million) and emergency glacier outburst flood levee barriers (\$4.7 million). The FY26 Revised Budget is \$27.9 million (84%) more than the FY26 Approved Budget primarily due to capital investments including water and wastewater infrastructure (\$12.1 million), Marie Drake and Floyd Dryden properties (\$3.1 million), Bartlett Regional Hospital deferred maintenance (\$3 million), and Pederson Hill development (\$1.8 million).

EXECUTIVE SUMMARY

STAFFING CHANGES

The FY26 Revised Budget includes funding for 1,899.77 Full Time Equivalent (FTE) positions. The FY26 Revised Budget staffing decreased 66.61 FTEs from the FY25 Amended staffing level. The changes consist of:

	FTE
FY25 Adopted Staffing , referenced in full time equivalent positions (FTEs)	1,966.38
FY25 General Government, Internal Service and Enterprise staffing changes <i>(Note 1 below)</i>	-
FY25 Amended Staffing , referenced in full time equivalent positions (FTEs)	1,966.38
FY26 Revised General Government, Internal Service and Enterprise staffing changes <i>(Note 2 below)</i>	(66.61)
FY26 Revised Staffing , referenced in full time equivalent positions (FTEs)	1,899.77

(1) FY25 Amended General Government, Internal Service and Enterprise Staffing Changes

There were no FTE changes from the FY25 Adopted to Amended budgets.

(2) FY26 Revised General Government, Internal Service and Enterprise Staffing Changes

City Manager:

Elimination of Public Information Officer	(1.00)
Elimination of Youth Services Coordinator	(0.75)
Addition of Communications Director	1.00
Addition of Communications Specialist	1.00
Addition of Communications Engagement Coordinator	1.00
Addition of Communications Digital Content Specialist	1.00

Engineering and Public Works:

Engineering:

Elimination of Grants Manager	(1.00)
Addition of Engineer/Architect	1.00
Reallocation of Engineer Associate time	0.50
Reallocation of Engineer/Architect time	0.20

Parks and Recreation:

Administration and Areawide Recreation:

Addition of Recreation Aides (ten positions)	0.50
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Aquatics:

Addition of Assistant Aquatic Instructors (four positions)	0.48
Addition of Lifeguards (five positions)	0.45

Recreation:

Treadwell Ice Rink: Addition of Recreation Maintenance Worker	0.35
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Police:

Elimination of Police Officer	(1.00)
Addition of Reserve Police Officers (five positions)	0.50
Addition of Reserve Dispatchers (five positions)	0.50

Eaglecrest:

Increase Laborer 0.28 FTE to 1.00 FTE (two positions)	1.44
Addition of Youth Community Outreach Coordinator	1.00
Addition of Administrative Coordinator	1.00
Addition of Equipment Mechanic/Manager	1.00
Addition of Summer Trail Workers	0.78
Increase Revenue Coordinator 0.39 FTE to 1.00 FTE	0.61
Increase Ski Patrol Supervisor 0.40 FTE to 1.00 FTE	0.60

EXECUTIVE SUMMARY

Water:

Reallocation of Engineer Associate time	0.20
Reallocation of Engineer/Architect time	0.10

Wastewater:

Reallocation of Engineer Associate time	(0.70)
Reallocation of Engineer/Architect time	(0.30)

Docks:

Elimination of Harbor Technicians	(0.34)
Addition of Harbors Officers	0.32

Juneau International Airport:

Addition of Airport Security Technicians (two positions)	1.00
Addition of Maintenance Mechanic	1.00

Bartlett Regional Hospital: Adjustment to FTE for reduction to personnel services (75.00)

School District: Adjustment to FTE for reduction to personnel services (4.05)

(66.61)

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
State Support:					
Foundation Funding	25,400,800	27,704,700	33,973,100	27,704,700	31,305,900
School Construction Debt Reimb.	1,074,900	440,000	440,000	-	-
Contribution for School PERS/TRS	3,804,100	5,171,500	5,171,500	5,171,500	6,253,100
School Grants	5,652,200	4,514,000	4,043,000	4,514,000	4,193,000
State Marine Passenger Fee	8,039,400	8,250,000	8,250,000	8,250,000	8,250,000
State Shared Revenue	1,391,400	883,400	1,361,900	883,400	1,226,900
ASHA in Lieu of Taxes	74,400	74,400	85,500	74,400	85,500
Miscellaneous Grants	6,645,200	11,806,300	11,575,500	4,374,800	6,014,600
Total State Support	52,082,400	58,844,300	64,900,500	50,972,800	57,329,000
Federal Support:					
Federal in Lieu Taxes	2,737,900	2,737,900	2,917,700	2,737,900	2,917,700
Secure Rural Schools/Roads	548,600	550,000	550,000	550,000	550,000
Miscellaneous Grants	13,721,500	7,959,800	11,346,500	7,948,800	8,208,000
Total Federal Support	17,008,000	11,247,700	14,814,200	11,236,700	11,675,700
Local Support:					
Taxes:					
Property	63,393,900	64,148,700	62,906,600	64,148,700	64,384,200
Sales	64,921,900	71,485,700	70,305,100	73,485,700	70,315,100
Tobacco Excise	2,469,900	2,860,000	2,560,000	2,860,000	2,510,000
Hotel	3,426,500	3,290,000	3,460,000	3,360,000	3,460,000
Alcohol	1,302,500	1,340,000	1,260,000	1,370,000	1,270,000
Marijuana	457,600	440,000	420,000	440,000	440,000
Motor Vehicle Registration	720,700	762,000	720,000	784,900	720,000
Total Taxes	136,693,000	144,326,400	141,631,700	146,449,300	143,099,300
Charges for Services:					
General Governmental Funds	6,156,600	6,732,500	7,408,900	6,777,800	7,743,600
Special Revenue Funds	7,294,200	2,333,000	2,022,600	2,424,000	2,278,000
Enterprise Funds	178,954,300	179,390,400	193,313,400	179,828,100	194,402,200
Total Charges for Services	192,405,100	188,455,900	202,744,900	189,029,900	204,423,800
Licenses, Permits, Fees:					
General Governmental Funds	935,000	903,900	937,000	934,400	943,700
Special Revenue Funds	13,779,500	13,621,500	13,584,200	13,671,500	13,688,400
Enterprise Funds	1,114,600	1,064,000	1,117,400	1,076,300	1,125,400
Total Licenses, Permits, Fees	15,829,100	15,589,400	15,638,600	15,682,200	15,757,500
Fines and Forfeitures:					
General Governmental Funds	305,900	352,600	372,900	352,600	292,300
Special Revenue Funds	10,000	16,000	32,000	16,000	69,000
Special Assessment Funds	16,400	13,100	12,900	9,000	10,500
Enterprise Funds	6,900	12,000	13,700	12,000	13,500
Total Fines and Forfeitures	339,200	393,700	431,500	389,600	385,300

SUMMARY OF OPERATING REVENUES BY SOURCE

	FY24 Actuals	FY25		FY26 Approved Budget	FY26 Revised Budget
		Amended Budget	Projected Actuals		
Rentals and Leases:					
General Governmental Funds	636,000	653,800	627,300	661,300	639,600
Special Revenue Funds	1,299,500	1,251,200	1,316,400	1,287,800	2,421,800
Permanent Fund	-	800	-	1,000	-
Enterprise Funds	2,843,000	4,287,200	4,449,000	4,287,200	4,835,400
Total Rentals and Leases	4,778,500	6,193,000	6,392,700	6,237,300	7,896,800
Investment/Interest Income/(Loss):					
General Governmental Funds	12,786,600	4,418,500	11,118,000	4,418,500	6,695,100
Special Revenue Funds	46,500	67,000	90,200	51,200	56,200
Debt Service Fund	123,300	30,000	30,000	30,000	30,000
Permanent Fund	341,800	62,300	98,000	64,600	85,200
Enterprise Funds	4,069,600	3,293,700	2,304,600	3,338,000	2,780,900
Internal Service Funds	750,600	224,100	611,000	232,700	531,300
Total Investment/Interest Income/(Loss)	18,118,400	8,095,600	14,251,800	8,135,000	10,178,700
Sales:					
General Governmental Funds	50,800	55,900	49,500	56,900	52,900
Special Revenue Funds	1,114,700	791,400	774,400	791,400	585,000
Enterprise Funds	123,500	5,000	5,000	5,000	5,000
Total Sales	1,289,000	852,300	828,900	853,300	642,900
Donations:					
General Governmental Funds	86,500	57,300	49,100	57,300	47,500
Special Revenue Funds	100,000	100,000	100,000	100,000	100,000
Total Sales	186,500	157,300	149,100	157,300	147,500
Other Income:					
Special Assessments	36,400	31,600	93,900	29,400	84,400
Student Activities Fundraising	-	1,650,000	1,650,000	1,650,000	1,650,000
Miscellaneous Revenues	5,866,200	3,234,100	1,857,400	3,075,300	1,789,700
Total Other Income	5,902,600	4,915,700	3,601,300	4,754,700	3,524,100
Total Local Support	375,541,400	368,979,300	385,670,500	371,688,600	386,055,900
Total Revenues	444,631,700	439,071,300	465,385,200	433,898,100	455,060,600
FUND BALANCE					
Increase (Decrease) in Fund Balance					
Combined Governmental Funds	17,495,100	(18,983,400)	(3,474,400)	(3,625,900)	(9,985,500)
All Other Funds	11,339,900	(31,239,000)	2,189,300	10,195,400	(15,377,700)
Total Fund Balance Inc (Dec)	\$ 28,835,000	(50,222,400)	(1,285,100)	6,569,500	(25,363,200)

SUMMARY OF EXPENDITURES BY FUND

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
General Governmental Funds:					
Mayor and Assembly Administration:	12,914,100	13,745,400	11,989,500	8,959,700	10,534,100
City Manager	2,944,000	3,779,500	3,449,600	3,032,300	4,113,900
City Clerk	798,800	942,900	893,700	958,500	971,800
Information Technology	4,114,400	4,680,800	4,336,900	4,806,900	4,849,800
Fire/Emergency Medical Services	13,479,700	15,245,400	14,491,600	15,527,300	15,424,400
Community Development	3,827,900	4,406,800	3,678,500	4,303,600	4,127,200
Finance	6,838,000	7,429,200	6,958,100	7,428,200	7,573,100
Human Resources	822,500	993,700	837,500	995,600	990,400
Law	2,503,800	2,677,500	2,546,000	2,721,200	2,655,400
Libraries	3,838,600	4,199,800	4,151,600	4,296,200	4,329,700
Parks and Recreation:					
Parks and Landscape	3,000,200	3,545,300	3,316,200	3,491,700	3,387,800
Administration and Recreation	4,622,500	5,457,700	5,114,900	5,595,200	5,875,900
Aquatics	2,602,400	2,975,100	2,999,100	3,042,600	3,063,900
Centennial Hall (Visitor Services)	605,700	695,000	691,800	715,700	708,700
Police	18,764,400	21,886,200	20,708,800	22,351,000	22,538,400
Public Works & Engineering:					
General Engineering	306,100	702,000	608,100	416,300	369,200
RecycleWorks	1,773,900	2,421,500	2,411,200	2,489,900	2,480,000
Streets	6,557,000	6,990,400	6,413,600	7,255,800	7,054,500
Transit	7,121,500	9,138,100	7,871,000	9,194,400	8,389,200
Support to Other Funds	43,192,600	50,160,200	50,160,200	37,502,000	38,908,300
Interdepartmental Charges	(5,533,900)	(6,332,900)	(6,286,900)	(6,350,300)	(6,798,800)
Capital Projects Indirect Cost Allocation	(631,800)	(600,000)	(600,000)	(600,000)	(650,000)
Total	134,462,400	155,139,600	146,741,000	138,133,800	140,896,900
Special Revenue Funds:					
Education - Operating	56,296,000	67,827,400	67,692,300	68,056,400	78,734,700
Education - Special Revenue	25,395,700	17,570,000	17,570,000	17,570,000	16,242,800
Sales Tax	1,415,800	1,542,900	1,535,400	1,542,900	1,545,400
Hotel Tax	58,800	94,500	94,500	94,500	86,100
Tobacco Excise Tax	71,400	79,900	79,900	79,900	77,200
Pandemic Response	302,300	33,200	33,200	-	-
Affordable Housing	2,863,000	4,386,700	4,170,700	286,700	302,500
Downtown Parking	630,300	764,700	804,700	792,100	1,057,200
Eaglecrest	3,876,800	4,310,100	4,223,600	4,431,200	6,559,900
Lands	699,700	1,367,700	1,098,200	1,334,200	1,985,100
Marine Passenger Fee	20,100	20,100	20,100	20,100	20,100
Port Development	20,100	20,100	20,100	20,100	20,100
Support to Other Funds	117,630,700	106,106,600	105,106,600	85,906,600	95,728,600
Total	209,280,700	204,123,900	202,449,300	180,134,700	202,359,700

SUMMARY OF EXPENDITURES BY FUND

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
Debt Service Funds:					
Debt Service	11,518,800	9,625,600	9,209,900	9,588,100	9,608,800
Total	11,518,800	9,625,600	9,209,900	9,588,100	9,608,800
Special Assessment Funds:					
Special Assessment	141,200	139,200	139,200	137,400	137,400
Support to Other Funds	7,600	6,100	6,100	4,800	4,700
Total	148,800	145,300	145,300	142,200	142,100
Permanent Fund:					
Support to Other Funds	107,300	159,200	159,200	109,200	112,100
Total	107,300	159,200	159,200	109,200	112,100
Enterprise Funds:					
Juneau International Airport	13,606,500	13,054,400	13,091,000	13,287,800	13,631,100
Bartlett Regional Hospital	134,446,900	150,101,300	143,102,600	149,381,300	152,881,500
Harbors	5,048,800	5,375,200	5,208,900	5,463,800	5,521,700
Docks	2,433,100	2,845,900	2,602,100	2,889,200	3,075,200
Water	3,926,000	4,687,100	4,346,100	4,771,200	4,962,000
Wastewater	12,454,900	15,527,700	13,940,100	15,946,400	14,776,400
Support to Other Funds	8,385,200	18,286,400	18,286,400	6,900,000	16,216,000
Interdepartmental Charges	(40,200)	(40,200)	(40,200)	(40,200)	(40,200)
Total	180,261,200	209,837,800	200,537,000	198,599,500	211,023,700
Internal Service Funds:					
Facilities Maintenance	3,066,000	4,646,000	4,176,200	4,605,200	4,692,100
Fleet and Equipment Reserve	5,170,600	19,010,200	15,521,500	5,869,900	11,090,800
Public Works Fleet Maintenance	2,423,200	2,685,500	2,425,400	2,734,500	2,743,800
Risk Management	32,575,700	35,289,600	36,463,000	37,705,300	37,793,500
Support to Other Funds	134,100	-	-	-	300,000
Interdepartmental Charges	(45,387,100)	(47,935,200)	(48,723,400)	(53,071,400)	(50,185,400)
Total	(2,017,500)	13,696,100	9,862,700	(2,156,500)	6,434,800
Capital Projects:					
Capital Projects	50,449,300	67,998,500	70,081,800	29,855,200	59,970,300
CIP Engineering	1,041,500	3,286,000	1,202,700	3,344,800	1,144,900
Support to Other Funds	8,960,200	3,340,900	3,340,900	-	-
Total	60,451,000	74,625,400	74,625,400	33,200,000	61,115,200
Total Departmental Expenditures	594,212,700	667,352,900	643,729,800	557,751,000	631,693,300
Less: Support to Other Funds	178,417,700	178,059,400	177,059,400	130,422,600	151,269,700
Total Expenditures	415,795,000	489,293,500	466,670,400	427,328,400	480,423,600

SUMMARY OF OPERATING EXPENSES BY DEPARTMENT SALARY, BENEFITS, COMMODITIES & SERVICES

	FY26 Revised Budget				Total Expenses
	Salary/OT	Benefits	Total Salaries/Benefits	Commodities/ Services	
General Governmental Funds:					
Mayor and Assembly	138,000	277,800	415,800	1,587,700	2,003,500
Administration:					
City Manager	1,471,200	757,400	2,228,600	1,655,300	3,883,900
City Clerk	386,600	199,600	586,200	385,600	971,800
Information Technology	1,360,400	776,300	2,136,700	2,713,100	4,849,800
Fire/Emergency Medical Services	7,026,200	3,891,400	10,917,600	4,506,800	15,424,400
Community Development	2,243,900	1,275,300	3,519,200	608,000	4,127,200
Finance	3,601,300	2,151,700	5,753,000	1,820,100	7,573,100
Human Resources	530,000	290,200	820,200	170,200	990,400
Law	1,262,800	639,200	1,902,000	753,400	2,655,400
Libraries	1,851,500	1,124,500	2,976,000	1,346,900	4,322,900
Parks and Recreation:					
Parks and Landscape	1,296,100	730,100	2,026,200	1,361,600	3,387,800
Administration and Recreation	2,483,600	1,517,500	4,001,100	1,528,300	5,529,400
Aquatics	1,184,000	611,000	1,795,000	1,268,900	3,063,900
Centennial Hall (Visitor Services)	-	50,000	50,000	658,700	708,700
Police	11,042,200	5,710,200	16,752,400	5,752,000	22,504,400
Public Works & Engineering:					
General Engineering	202,600	109,500	312,100	57,200	369,300
RecycleWorks	142,100	74,500	216,600	2,263,500	2,480,100
Streets	2,042,600	1,207,600	3,250,200	3,804,400	7,054,600
Transit	3,345,000	2,006,500	5,351,500	3,037,700	8,389,200
Total	41,610,100	23,400,300	65,010,400	35,279,400	100,289,800
Special Revenue Funds:					
Education	46,611,400	31,074,200	77,685,600	15,641,900	93,327,500
Downtown Parking	62,500	40,500	103,000	954,200	1,057,200
Eaglecrest	2,795,200	1,284,800	4,080,000	2,479,900	6,559,900
Lands	339,500	190,800	530,300	1,354,800	1,885,100
Total	49,808,600	32,590,300	82,398,900	20,430,800	102,829,700
Enterprise Funds:					
Juneau International Airport	2,307,500	1,872,100	4,179,600	6,848,100	11,027,700
Bartlett Regional Hospital	66,319,200	29,278,600	95,597,800	49,572,200	145,170,000
Harbors	1,412,100	836,400	2,248,500	2,574,100	4,822,600
Docks	1,041,900	694,100	1,736,000	1,294,100	3,030,100
Water	1,380,200	716,300	2,096,500	2,549,200	4,645,700
Wastewater	2,783,900	1,618,500	4,402,400	8,965,600	13,368,000
Total	75,244,800	35,016,000	110,260,800	71,803,300	182,064,100
Internal Service Funds:					
Facilities Maintenance	1,125,000	627,000	1,752,000	2,940,100	4,692,100
Public Works Fleet	612,500	338,400	950,900	1,792,900	2,743,800
Risk Management	554,000	309,800	863,800	36,929,700	37,793,500
Total	2,291,500	1,275,200	3,566,700	41,662,700	45,229,400
Capital Projects:					
CIP Engineering	611,000	159,700	770,700	374,300	1,145,000
Total	611,000	159,700	770,700	374,300	1,145,000
Grand Total	169,566,000	92,441,500	262,007,500	169,550,500	431,558,000

SUMMARY OF STAFFING

	Number of FTEs					
	FY22	FY23	FY24	FY25 Amended Budget	FY26 Approved Budget	FY26 Revised Budget
General Governmental Funds:						
Mayor and Assembly Administration:	9.00	9.00	9.00	9.00	9.00	9.00
City Manager	12.50	9.50	11.75	10.25	10.25	12.50
City Clerk	2.68	4.36	4.50	4.50	4.50	4.50
Information Technology	15.66	15.00	16.00	15.00	15.00	15.00
Community Development	23.00	24.66	24.66	25.66	25.66	25.66
Finance	44.10	44.10	45.10	46.05	46.05	46.05
Fire/Emergency Medical Services	69.80	69.80	70.30	70.30	70.30	70.30
Human Resources	4.40	4.40	5.80	5.60	5.60	5.60
Law	11.50	11.25	10.25	10.25	10.25	10.25
Libraries	27.21	27.41	27.42	27.42	27.42	27.42
Parks and Recreation:						
Parks and Landscape	21.24	21.24	21.24	21.74	21.74	21.74
Administration and Recreation	37.97	39.82	42.08	44.43	44.43	45.28
Aquatics	24.67	24.67	25.27	25.27	25.27	26.20
Police	97.84	97.84	96.84	97.84	97.84	97.84
Public Works & Engineering:						
General Engineering	1.90	3.10	2.45	1.90	1.90	2.10
RecycleWorks	1.30	1.20	1.20	1.40	1.40	1.40
Streets	21.89	25.23	25.23	25.23	25.23	25.23
Transit	39.98	39.68	39.68	43.60	43.60	43.60
Total	466.64	472.26	478.77	485.44	485.44	489.67
Special Revenue Funds:						
Education	670.70	670.70	652.87	563.45	563.45	559.40
Downtown Parking	0.31	0.24	0.24	0.90	0.90	0.90
Eaglecrest	33.40	33.40	33.99	33.99	33.99	40.42
Lands	3.60	3.60	3.60	3.60	3.60	3.60
Total	708.01	707.94	690.70	601.94	601.94	604.32
Special Assessment Funds:						
Engineering	1.10	1.10	-	-	-	-
Total	1.10	1.10	-	-	-	-
Enterprise Funds:						
Juneau International Airport	36.97	35.48	35.40	37.20	37.20	39.20
Bartlett Regional Hospital	566.00	617.00	675.00	713.00	713.00	638.00
Harbors	16.33	16.83	17.45	17.95	17.95	17.95
Docks	13.74	19.20	19.24	19.75	19.75	19.73
Water	14.08	14.00	12.40	13.85	13.85	14.15
Wastewater	37.15	37.05	34.25	32.75	32.75	31.75
Total	684.27	739.56	793.74	834.50	834.50	760.78
Internal Service Funds:						
Facilities Maintenance	11.25	11.25	11.25	13.15	13.15	13.15
Public Works Fleet	6.23	6.25	6.25	6.25	6.25	6.25
Risk Management	5.70	5.70	5.70	5.90	5.90	5.90
Total	23.18	23.20	23.20	25.30	25.30	25.30
Capital Projects:						
CIP Engineering	16.70	17.65	18.95	19.20	19.20	19.70
Total	16.70	17.65	18.95	19.20	19.20	19.70
Total Staffing	1,899.90	1,961.71	2,005.36	1,966.38	1,966.38	1,899.77

NOTES

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INTERDEPARTMENTAL REVENUES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
General Governmental					
Mayor and Assembly	64,800	123,900	123,900	123,900	157,000
City Manager	431,900	468,700	468,700	468,700	537,200
City Clerk	97,000	136,100	136,100	136,100	181,000
Human Resources	212,100	245,400	245,400	245,400	273,200
Information Technology	906,100	1,000,800	954,100	1,000,800	1,083,100
Finance	3,169,800	3,610,000	3,610,100	3,610,000	3,797,100
Law	314,300	427,500	427,500	427,500	469,300
Libraries	16,500	16,500	16,500	16,500	18,100
Parks and Recreation	181,700	183,000	183,000	198,600	163,000
Police	113,700	105,600	105,600	107,000	103,800
Streets	26,000	15,400	16,000	15,800	16,000
Total	5,533,900	6,332,900	6,286,900	6,350,300	6,798,800
Enterprise					
Docks	40,200	40,200	40,200	40,200	40,200
Total	40,200	40,200	40,200	40,200	40,200
Internal Service					
Fleet & Equipment Reserve	3,974,100	4,682,500	4,682,500	4,871,000	5,183,300
Fleet Maintenance	2,402,800	2,690,800	2,689,300	2,739,100	2,736,000
Risk Management	35,803,900	37,144,200	36,790,800	40,825,500	37,735,500
Facilities Maintenance	3,206,300	3,417,700	4,560,800	4,635,800	4,530,600
Total	45,387,100	47,935,200	48,723,400	53,071,400	50,185,400
Total Interdepartmental Charges	50,961,200	54,308,300	55,050,500	59,461,900	57,024,400

SUPPORT TO OTHER FUNDS

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
General Governmental Funds Support To:					
Education - Operating	36,973,600	38,122,400	38,122,400	36,472,000	37,044,700
Downtown Parking	100,000	100,000	100,000	100,000	100,000
Eaglecrest	1,055,500	1,448,800	1,448,800	930,000	930,000
Affordable Housing Fund	1,600,000	2,000,000	2,000,000	-	-
Lands & Resources	-	-	-	-	633,600
Capital Projects	1,463,500	5,591,000	5,591,000	-	-
Bartlett Regional Hospital	2,000,000	200,000	200,000	-	200,000
Total	43,192,600	47,462,200	47,462,200	37,502,000	38,908,300
Special Revenue Funds Support To:					
Sales Tax Support To:					
General Governmental Funds	51,016,600	39,086,900	39,086,900	44,878,200	34,634,800
Affordable Housing	-	500,000	500,000	1,000,000	1,000,000
Fleet and Equipment Reserve	1,200,000	498,400	498,400	-	-
Capital Projects	34,914,400	34,875,000	34,875,000	25,800,000	31,102,700
Hotel Tax Support To:					
General Governmental Funds	1,220,000	1,287,900	1,287,900	1,287,900	1,292,900
Centennial Hall	605,700	695,000	695,000	715,700	708,700
Debt Service	229,200	297,600	297,600	463,600	463,600
Affordable Housing Fund	-	1,075,500	1,075,500	515,200	603,400
Tobacco Excise Tax Support To:					
General Governmental Funds	2,818,600	2,780,100	2,780,100	2,780,100	2,111,500
Pandemic Response Fund Support To:					
General Governmental Funds	1,321,500	-	-	-	-
Affordable Housing Fund Support To:					
General Governmental Funds	1,000,000	-	-	-	-
Lands Support To:					
Capital Projects	1,200,000	825,000	825,000	500,000	1,472,000
Marine Passenger Fee Support To:					
General Governmental	4,303,700	6,579,000	5,579,000	5,208,500	6,845,000
Docks	717,000	717,000	717,000	717,000	762,000
Facilities Maintenance	12,600	12,600	12,600	12,600	12,600
Capital Projects	-	2,000,000	2,000,000	-	2,000,000
Port Development Support To:					
General Governmental Funds	-	2,500,000	2,500,000	-	-
Debt Service	2,026,400	2,026,600	2,026,600	2,027,800	2,027,900
Capital Projects	15,045,000	10,350,000	10,350,000	-	10,691,500
Total	117,630,700	106,106,600	105,106,600	85,906,600	95,728,600

SUPPORT TO OTHER FUNDS

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
Special Assessment Funds Support To:					
General Governmental Funds	7,600	6,100	6,100	4,800	4,700
Total	7,600	6,100	6,100	4,800	4,700
Permanent Fund Support To:					
General Governmental Funds	107,300	159,200	159,200	109,200	112,100
Total	107,300	159,200	159,200	109,200	112,100
Enterprise Funds Support To:					
General Governmental Funds	-	-	-	-	667,000
Debt Service	657,100	-	-	-	-
Capital Projects	7,728,100	18,286,400	18,286,400	6,900,000	15,549,000
Total	8,385,200	18,286,400	18,286,400	6,900,000	16,216,000
Internal Service Fund Support To:					
General Governmental Funds	34,100	-	-	-	-
Capital Projects	100,000	-	-	-	300,000
Total	134,100	-	-	-	300,000
Capital Projects Support To:					
General Governmental	800,000	3,023,100	3,023,100	-	-
Sales Tax	-	50,000	50,000	-	-
Bartlett Regional Hospital	8,145,600	-	-	-	-
Airport	14,600	267,800	267,800	-	-
Total	8,960,200	3,340,900	3,340,900	-	-
Total Support To Other Funds	178,417,700	175,361,400	174,361,400	130,422,600	151,269,700

SUPPORT FROM OTHER FUNDS

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
General Governmental Funds Support From:					
Sales Tax	51,016,500	39,086,900	39,086,900	44,878,200	34,634,800
Hotel Tax	1,825,700	1,982,900	1,982,900	2,003,600	2,001,600
Tobacco Excise Tax	2,818,600	2,780,100	2,780,100	2,780,100	2,111,500
Affordable Housing	1,000,000	-	-	-	-
Pandemic Response Fund	1,321,500	-	-	-	-
Marine Passenger Fee	4,303,700	6,579,000	5,579,000	5,208,500	6,845,000
Port Development Fund	-	2,500,000	2,500,000	-	-
Bartlett Regional Hospital	-	-	-	-	667,000
Special Assessment Funds	7,600	6,100	6,100	4,800	4,700
Permanent Fund	107,300	159,200	159,200	109,200	112,100
Fleet & Equipment Reserve	34,100	-	-	-	-
Capital Projects	800,000	3,023,100	3,023,100	-	-
Total	63,235,000	56,117,300	55,117,300	54,984,400	46,376,700
Special Revenue Funds Support From:					
Sales Tax Support From:					
Capital Projects	-	50,000	50,000	-	-
Affordable Housing Support From:					
General Governmental Funds	1,600,000	2,000,000	2,000,000	-	-
Sales Tax	-	500,000	500,000	1,000,000	1,000,000
Hotel Tax	-	1,075,500	1,075,500	515,200	603,400
Lands Support From:					
General Governmental Funds	-	-	-	-	633,600
Education - Operating Support From:					
General Governmental Funds	30,775,800	34,432,000	34,432,000	34,432,000	35,004,700
Education - Special Revenue Support From:					
General Governmental Funds	6,197,800	3,690,400	3,690,400	2,040,000	2,040,000
Downtown Parking Support From:					
General Governmental Funds	100,000	100,000	100,000	100,000	100,000
Eaglecrest Support From:					
General Governmental Funds	1,055,500	1,448,800	1,448,800	930,000	930,000
Total	39,729,100	43,296,700	43,296,700	39,017,200	40,311,700
Debt Service Fund Support From:					
Hotel Tax	229,200	297,600	297,600	463,600	463,600
Port Development Fees	2,026,400	2,026,600	2,026,600	2,027,800	2,027,900
Airport	657,100	-	-	-	-
Total	2,912,700	2,324,200	2,324,200	2,491,400	2,491,500

SUPPORT FROM OTHER FUNDS

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
Enterprise Funds Support From:					
Bartlett Regional Hospital Support From:					
General Governmental Funds	2,000,000	200,000	200,000	-	200,000
Capital Projects	8,145,700	-	-	-	-
Airport Support From:					
Capital Projects	14,600	267,800	267,800	-	-
Marine Passenger Fees	717,000	717,000	717,000	717,000	762,000
Total	10,877,300	1,184,800	1,184,800	717,000	962,000
Internal Service Support From:					
Sales Tax	1,200,000	498,400	498,400	-	-
Marine Passenger Fees	12,600	12,600	12,600	12,600	12,600
Total	1,212,600	511,000	511,000	12,600	12,600
Capital Projects Support From:					
Sales Tax	34,914,400	34,875,000	34,875,000	25,800,000	31,102,700
Marine Passenger Fees	-	2,000,000	2,000,000	-	2,000,000
Port Development	15,045,000	10,350,000	10,350,000	-	10,691,500
Lands	1,200,000	825,000	825,000	500,000	1,472,000
Facilities Maintenance	100,000	-	-	-	300,000
Airport	822,100	86,400	86,400	-	-
Bartlett Regional Hospital	2,074,000	8,900,000	8,900,000	3,000,000	3,000,000
Harbors	-	2,000,000	2,000,000	-	3,950,000
Docks	-	3,000,000	3,000,000	-	500,000
Water	3,500,000	2,500,000	2,500,000	2,500,000	3,511,000
Wastewater	1,332,000	1,800,000	1,800,000	1,400,000	4,588,000
General Fund	1,463,500	5,591,000	5,591,000	-	-
Total	60,451,000	71,927,400	71,927,400	33,200,000	61,115,200
Total Support From Other Funds	178,417,700	175,361,400	174,361,400	130,422,600	151,269,700

CITY AND BOROUGH OF JUNEAU

Fund Title	Beginning Balance	+	Projected Revenues	+	Support From	-	Support To
General Governmental Funds	\$ 44,097,000		91,983,600		46,376,700		38,908,300
Special Revenue Funds							
Education - Operating	8,744,400		38,078,200		35,004,700		-
Education - Other Funds	6,271,300		14,127,800		2,040,000		-
Sales Tax	(18,300)		72,092,700		-		66,737,500
Hotel Tax	464,500		3,460,000		-		3,068,600
Tobacco Excise Tax	(253,700)		2,510,000		-		2,111,500
Affordable Housing	1,391,100		656,600		1,000,000		-
Downtown Parking	476,500		846,000		100,000		-
Eaglecrest	(514,200)		2,856,700		930,000		-
Lands	4,033,400		1,906,100		633,600		1,472,000
Marine Passenger Fee	1,532,000		8,250,000		-		9,619,600
Port Development Fee	796,700		13,200,000		-		12,719,400
Total Special Revenue Funds	22,923,700		157,984,100		39,708,300		95,728,600
Debt Service Fund	2,369,900		7,117,300		2,491,500		-
Special Assessment Funds	197,700		94,900		-		4,700
Jensen-Olson Arboretum	2,990,400		85,200		-		112,100
Enterprise Funds							
Juneau International Airport	8,934,700		10,760,000		-		-
Bartlett Regional Hospital	64,028,800		157,991,100		200,000		3,667,000
Harbors	5,932,500		7,341,800		-		3,950,000
Docks	2,004,500		4,433,800		762,000		500,000
Water	9,807,200		7,318,000		-		3,511,000
Wastewater	9,725,400		16,242,800		-		4,588,000
Total Enterprise Funds	100,433,100		204,087,500		962,000		16,216,000
Internal Service Funds							
Fleet and Equipment Reserve	12,010,900		9,714,200		-		-
Facilities Maintenance	1,021,500		4,530,600		12,600		300,000
Risk Management	13,626,900		37,741,000		-		-
Total Internal Service Funds	26,659,300		51,985,800		12,600		300,000
Capital Projects	154,716,100		-		61,115,200		-
Interdepartmental Charges	-		57,024,400		-		-
Total City Funds	\$ 354,387,200		570,362,800		150,666,300		151,269,700

CHANGES IN FUND BALANCES – FY26

Requested Budget	=	Subtotal	-	Reserves	=	Ending Balance	Fund Title
109,437,500		34,111,500		16,555,000		17,556,500	General Governmental Funds
							Special Revenue Funds
78,734,700		3,092,600		-		3,092,600	Education - Operating
16,242,800		6,196,300		-		6,196,300	Education - Other Funds
1,545,400		3,791,500		-		3,791,500	Sales Tax
86,100		769,800		305,300		464,500	Hotel Tax
77,200		67,600		-		67,600	Tobacco Excise Tax
302,500		2,745,200		-		2,745,200	Affordable Housing
1,057,200		365,300		-		365,300	Downtown Parking
6,559,900		(3,287,400)		-		(3,287,400)	Eaglecrest
1,985,100		3,116,000		-		3,116,000	Lands
20,100		142,300		-		142,300	Marine Passenger Fee
20,100		1,257,200		-		1,257,200	Port Development Fee
106,631,100		18,256,400		305,300		17,951,100	Total Special Revenue Funds
9,608,800		2,369,900		2,097,000		272,900	Debt Service Fund
137,400		150,500		-		150,500	Special Assessment Funds
-		2,963,500		2,097,200		866,300	Jensen-Olson Arboretum
							Enterprise Funds
13,631,100		6,063,600		2,018,900		4,044,700	Juneau International Airport
152,881,500		65,671,400		3,241,000		62,430,400	Bartlett Regional Hospital
5,521,700		3,802,600		866,300		2,936,300	Harbors
3,075,200		3,625,100		-		3,625,100	Docks
4,962,000		8,652,200		-		8,652,200	Water
14,776,500		6,603,700		-		6,603,700	Wastewater
194,848,000		94,418,600		6,126,200		88,292,400	Total Enterprise Funds
							Internal Service Funds
13,834,600		7,890,500		-		7,890,500	Fleet and Equipment Reserve
4,692,100		572,600		-		572,600	Facilities Maintenance
37,793,500		13,574,400		-		13,574,400	Risk Management
56,320,200		22,037,500		-		22,037,500	Total Internal Service Funds
61,115,200		154,716,100		-		154,716,100	Capital Projects
57,024,400		-		-		-	Interdepartmental Charges
595,122,600		329,024,000		27,180,700		301,843,300	Total City Funds

CHANGES IN FUND BALANCES

Summary

The City and Borough's budget practice is to carry over the minimum amounts of fund balance necessary to help meet future operating needs, to buffer unanticipated operating revenue changes or to avoid significant year-to-year variations in the operating mill levies.

The Assembly adopted an updated policy in October 2012 to maintain a general governmental budget reserve of no less than two months (16.7%) general operating revenue. General governmental operating revenue is comprised of the General Fund and the Roaded Service Area, Fire Service Area and Sales Tax Special Revenue Funds. The budget reserve is intended to ensure adequate resources in the event of an emergency or significant unanticipated reduction in revenues. The CBJ budget reserve may be adjusted annually based on the most recently audited annual financial statements. Appropriations from the budget reserve require Assembly action and will be limited to providing temporary funding for unforeseen needs on an emergency or nonrecurring basis; or to permit orderly budget reductions and/or tax adjustments, for a period not to exceed two fiscal years, when funding sources are lost or substantially reduced. If the budget reserve falls below the target (two months general governmental operating revenue or 16.7%) a plan for replenishment will be developed by the City Manager and presented to the Assembly for action. Reserve replenishment takes priority over tax reductions and/or mill rate reductions. The projected balance in the Budget Reserve is \$16.6 million for FY26. In FY25 \$3.5 million of reserve funds were appropriated to respond to the emergency glacier outburst flood.

Individual Funds

The following is a summary and explanation of the FY26 Revised Budgets ending fund balances. The fund balance review is targeted specifically at the General, Major Special Revenue, and Fleet Funds. The majority of the special revenue funds' fund balances are use restricted and not considered available for general governmental functions.

General Fund – The budget as presented projects \$27.5 million carry forward of available fund balance after FY25, excluding the \$16.6 million set aside as the general governmental budget reserves. To balance the FY26 Revised Budget, CBJ is projecting to use \$10 million of fund balance to support operating needs.

Eaglecrest – Eaglecrest is struggling to financially support its ski operations. The ski area has looked for ways to increase revenues in both the ski and non-ski season. They are working with the Assembly on a year-round plan to better utilize the facilities. Eaglecrest entered into a partnership with Goldbelt for a \$10 million investment in the installation of a gondola to promote tourism activity. At the time of the FY25 budget, the gondola was anticipated to be fully operational by the end of FY26. Due to project delays, the gondola is now not anticipated to be fully operational until the beginning of FY28. In FY25, Eaglecrest received a one-time grant of \$518,800 to help support ski area operations until the gondola is operational. In FY26, Eaglecrest is requesting an additional increase to their general fund subsidy to support current operations. Eaglecrest's full budget request is included in this book, but it does not include any increase to their general fund subsidy. This increase will be considered by the Assembly during their budget review process. Without the increased subsidy, Eaglecrest's FY26 ending fund balance is negative \$3.3 million. This balance is a result of their FY26 operational deficit of \$2.7 million. If the Assembly does not increase the general fund subsidy to reduce the deficit, Eaglecrest will be required to reduce their expenditures before adoption of the final budget.

Education Operating and Special Revenue/Other – These fund balances are managed by the Juneau School District (JSD) Board of Education. JSD is projecting to carry forward an \$8.7 million balance in its Operating Fund and a fund balance of \$6.3 million in its Special Revenue Funds from FY25. In FY24, the district faced a structural budget deficit, which they addressed through reduced expenditures, school consolidation and facility closures. JSD's budget has now stabilized, with their budget request planning for a \$400 Base Student Allocation increase from the State of Alaska.

Lands and Resource Management – The projected ending fund balance for FY26 is \$3.1 million. These funds are restricted and not considered available for other general governmental functions.

Downtown Parking – The total projected ending fund balance in FY26 is \$365,300. This balance is restricted and not considered available for other general governmental functions.

CHANGES IN FUND BALANCES

Sales Tax – Sales tax funds are used for a variety of functions including general operations, capital projects and general governmental Budget Reserve. The projected ending fund balance for FY26 is \$3.8 million.

Tobacco Tax – Tobacco tax funds are used for a variety of functions including the Mobile Integrated Health Program and social service grants. The projected ending fund balance for FY26 is \$67,600.

Marine Passenger Fee – In October 1999, voters approved a \$5.00 per person cruise ship passenger fee. The CBJ began collecting revenues in April 2000. Marine passenger fees can be used for mitigating the impacts of cruise ship passengers on local services and for port related capital projects. The fund was in a deficit for multiple years due to reduced passenger fee revenue from the COVID pandemic, fully repaying the deficit in FY24. The projected ending fund balance is \$142,300 for FY26.

Port Development – The Port Development Fund includes revenues from the \$3 per passenger CBJ Port Development Fee and the \$5 per passenger State Marine Passenger Fee. FY12 is the first year that the CBJ received State Marine Passenger fees. The projected ending fund balance for the Port Development Fund is \$1.3 million for FY26. By Federal law these funds (both the CBJ and State funds) are use restricted to the safety and efficiency of the cruise ships and their passengers. The State Marine Passenger Fee and Port Development Fee revenue for FY26 is being used for debt service on the revenue bonds issued for the Seawalk and multiple waterfront capital improvement projects.

Affordable Housing and Hotel Tax – The projected carryover for these funds is obligated for specific uses and not considered available for general governmental functions.

Enterprise Funds (for all funds) – The total available projected carryover of \$88.3 million for FY26 represents expendable resources for each fund and is not available for general governmental functions.

Fleet Services – Fleet services include both Fleet and Equipment Reserve and Fleet Maintenance. The projected ending fund balance for FY26 is \$7.9 million. \$565,400 of the FY26 balance is attributable to Fleet Maintenance with the remainder belonging to the Fleet and Equipment Reserve Fund. The Fleet and Equipment Reserve Fund is used to acquire equipment needed for City operations (Police, Fire, Streets, etc.) and the fund balance is supported by a multi-year replacement/funding plan.

Risk Management – The total ending fund balance for FY26 is \$13.6 million. The majority of this balance is made up of the Health & Wellness component. These reserve funds support all CBJ functions including Bartlett Regional Hospital and the School District. No specific balances are required beyond the actuarial determination amounts. However, the State of Alaska does have the authority to regulate CBJ's third party coverage if they feel our self-insurance reserves are too low.

Special Assessments/LID's – The fund balance carryover of \$150,500 for FY26 is comprised of consolidated LID fund balances. The principal balances in these funds have been levied for specific purposes, it is inappropriate to use these principal balances for anything other than the identified projects.

Debt Service – The ending FY26 fund balance is projected at \$272,900, with a \$2.1 million reserve. The reservation of fund balance is for the 2014 Seawalk and 2015 Port (16B Dock) general obligation bonds, as required by the bond covenant. There are no specific rules for maintaining a set balance since all bonds now carry fixed interest rates.

Jensen-Olson Arboretum – The projected carryover for FY26 is \$3 million, of which \$2.1 million is reserved. This fund was established in FY07 to account for the Jensen-Olson property donated to the city. The donated property and other assets were to provide initial and ongoing support for an arboretum. CBJ has reserved the principal amount, which the CBJ is precluded from spending as per the terms of the trust agreement.

The remaining items contained in these schedules have been included for number comparisons only. The amounts shown do not represent available resources.

PROPERTY ASSESSMENT AND TAXATION

AUTHORITY

The City and Borough of Juneau’s authorization to levy a property tax is provided under Alaska State Statute Section 29.45. Under this section, the State *requires* the Assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market in a sale between a willing seller and a willing buyer (AS 29.45.110)). The areawide projected “taxable” assessed value (full and true less exempted properties) for the 2026 fiscal year (2025 calendar year) is \$6.6 billion, up 0.3% from fiscal year 2025.

The rate of levy is to be fixed by Assembly resolution, determined annually before June 15, per AS 29.45.240. The State of Alaska requires a number of property exemptions that municipalities must exempt when taxing property (AS 29.45.030).

The taxable assessed value is net of a projected \$630 million of property exemptions. The Senior Citizen and Disabled Veteran exemptions are about 63% of the total.

ASSESSED VALUE CHANGES

The Assessor is projecting areawide taxable assessed values, net of estimated property appeals, for FY26 (calendar 2025) at \$6.6 billion. This amount includes both real and business personal property assessments. This represents an increase of approximately \$19.2 million (0.3%) over the previous year. The City Assessor attributes the assessed value growth to slightly increased residential home prices and new construction.

PROPERTY ASSESSMENT AND TAXATION

MILLAGE RATES AND RESTRICTIONS

A one-mill levy is equal to one tenth of one percent (0.1%) of property value. A CBJ resident charged the “total mill rate” of the proposed 10.19 mills is paying property taxes equal to 1.019% of their assessed value. A one-mill levy assessed borough-wide will generate \$6.6 million in property tax revenues. The CBJ has three overlapping taxing areas (Areawide, Roaded and Fire) plus a separate debt service mill levy. Property can be subject to taxation in one, two, or all three of these levies plus the debt service mill levy. Approximately 91.6% of taxable property is subject to the combined mill levy for the three taxing areas.

<u>Mill Levy</u>	<u>FY24</u>	<u>Adopted FY25</u>	<u>Approved FY26</u>	<u>Revised FY26</u>
Operational				
Areawide	6.20	6.20	6.20	6.35
Roaded Service Area	2.45	2.45	2.45	2.45
Capital City Fire/Rescue	0.31	0.31	0.31	0.31
Total Operational	8.96	8.96	8.96	9.11
Debt Service	1.20	1.08	1.08	1.08
Total Mill Levy	10.16	10.04	10.04	10.19
Mill Change		(0.12)	-	0.15
% Change		(1.18) %	-	0.01 %

The 2025 property assessments do not include an estimated \$398 million in required State exemptions for 2,780 (estimated) senior citizens and disabled veterans. Under State law, the responsibility for paying this property tax falls to the State of Alaska. However, the State has not appropriated funds for this mandated property tax exemption program for a number of years. The amount of FY26 property tax revenues that the CBJ will not collect from the State under the senior citizens and disabled veteran’s assessment exemption program is estimated at \$3.98 million.

In 1995, the CBJ voters approved a 12-mill operational property tax levy restriction on taxable property. This restriction does not apply to tax levies for voter approved general obligation debt. The debt service mill levy is in addition to the operational mill levy. The proposed operating mill levy for FY26 is 9.11 mills, a 0.15 mill increase from FY25, and the debt mill levy is proposed to be 1.08 mills, flat over FY25. This brings the total proposed FY26 mill levy to 10.19, an increase of 0.15 mills from FY25.

PROPERTY ASSESSMENT AND TAXATION

MILL LEVY HISTORY

Fiscal Year	Assessed Value % Change	Assessed Valuation (millions)	Operational Mill Levies				Debt Service Mill Levy	Total Mill Levies
			Areawide Operating	Roaded SA Operating	Fire SA Operating	Total (All Areas)		
1998	13.1%	\$2,084.1	3.95	5.71	0.98	10.64	1.25	11.89
1999	1.8%	\$2,121.8	4.23	5.48	0.93	10.64	1.38	12.02
2000	1.0%	\$2,144.0	4.60	5.18	0.92	10.70	1.52	12.22
2001	7.4%	\$2,302.2	4.88	5.19	0.74	10.81	1.22	12.03
2002	9.7%	\$2,524.5	4.73	4.72	0.75	10.20	1.27	11.47
2003	1.9%	\$2,571.4	4.97	4.72	0.75	10.44	1.03	11.47
2004	2.4%	\$2,631.9	5.52	4.24	0.68	10.44	1.20	11.64
2005	3.0%	\$2,709.6	5.55	4.69	0.70	10.94	1.06	12.00
2006	16.5%	\$3,156.7	6.32	3.30	0.36	9.98	1.19	11.17
2007	16.2%	\$3,666.7	6.71	2.26	0.29	9.26	0.91	10.17
2008	4.8%	\$3,843.4	6.97	2.07	0.22	9.26	1.11	10.37
2009	3.3%	\$3,969.3	6.22	2.60	0.34	9.16	1.21	10.37
2010	-0.6%	\$3,945.2	7.11	1.95	0.20	9.26	1.34	10.60
2011	1.1%	\$3,989.3	6.98	1.93	0.35	9.26	1.25	10.51
2012	3.2%	\$4,115.8	6.56	2.24	0.46	9.26	1.29	10.55
2013	4.6%	\$4,304.5	6.66	2.17	0.43	9.26	1.29	10.55
2014	1.9%	\$4,387.2	6.64	2.23	0.39	9.26	1.40	10.66
2015	0.2%	\$4,396.1	6.64	2.20	0.42	9.26	1.50	10.76
2016	2.4%	\$4,502.9	6.70	2.20	0.36	9.26	1.50	10.76
2017	4.4%	\$4,700.8	6.60	2.30	0.36	9.26	1.40	10.66
2018	3.6%	\$4,871.2	6.70	2.30	0.36	9.36	1.30	10.66
2019	0.7%	\$4,906.0	6.70	2.30	0.36	9.36	1.30	10.66
2020	2.3%	\$5,017.1	6.70	2.45	0.31	9.46	1.20	10.66
2021	2.0%	\$5,117.0	6.70	2.45	0.31	9.46	1.20	10.66
2022	6.5%	\$5,420.0	6.60	2.45	0.31	9.36	1.20	10.56
2023	6.2%	\$5,757.4	6.60	2.45	0.31	9.36	1.20	10.56
2024	13%	\$6,506.0	6.20	2.45	0.31	8.96	1.20	10.16
2025	0.6%	\$6,547.8	6.20	2.45	0.31	8.96	1.08	10.04
2026	0.3%	\$6,566.9	6.35	2.45	0.31	9.11	1.08	10.19

This chart above shows the individual as well as combined (overlapping) mill rates for the three taxing areas and debt service.

PROPERTY ASSESSMENT AND TAXATION

COMMUNITY HISTORY AND SERVICE AREA STRUCTURE

The City and Borough of Juneau is a home rule unified City-Borough government. Juneau’s unified City concept was adopted by the voters in 1970. The unification combined the Cities of Juneau and Douglas and the Greater Juneau Borough into a single governmental unit.

In 1988, the Assembly formed the Roded Service Area. Under this revised concept, services previously funded as areawide were transferred to the new Roded Service Area (see below). This shift provided tax relief to properties outside of the Roded Service Area for services not considered reasonably available to these properties.

In March 1994, the Assembly made a second modification to Juneau’s service areas by consolidating all of the fire service areas (seven in total) into a single service area. Consolidation of the fire service areas provides residents with improved fire response services. This consolidation also resulted in a single property tax mill levy for the fire service area.

General governmental services are divided into the following three taxing areas –

Areawide:

- | | | |
|----------------------------------|---|---------------------|
| Education | Libraries | Visitor Services |
| Legislative (Mayor and Assembly) | Finance | General Engineering |
| Manager’s Office | Human Resources | RecycleWorks |
| Law | Community Development | Capital Projects |
| Clerk’s Office | Fire and Emergency Services (Ambulance) | |
| Information Technology | Parks and Landscape Maintenance | |

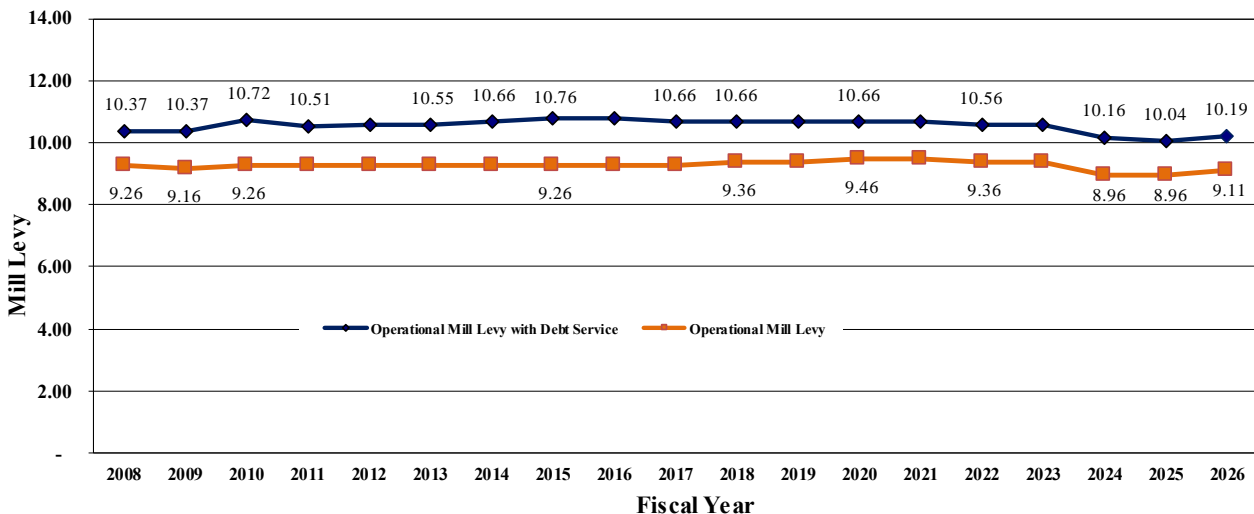
Roded Service Area:

- | | |
|---------|--------------------|
| Police | Parks & Recreation |
| Streets | Transit |

Fire Service Area:

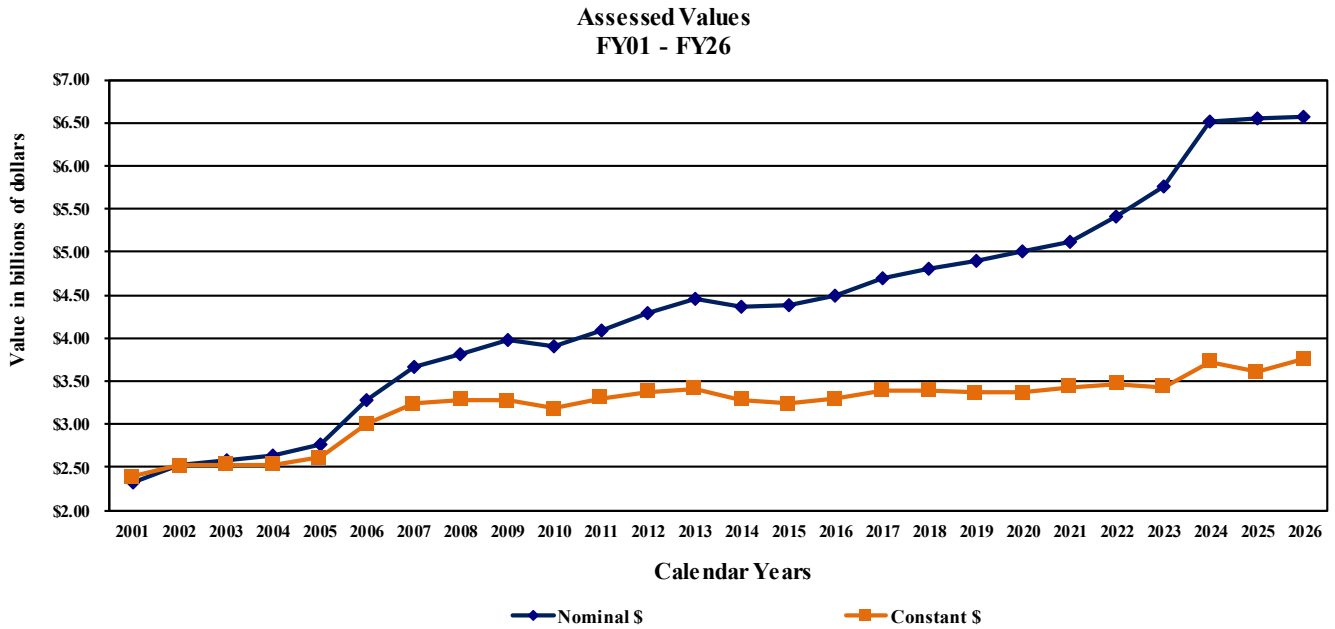
- | |
|------------------------------------|
| Fire and Emergency Services (Fire) |
|------------------------------------|

The graph below shows the historical and proposed general operating and the total mill levy (including debt service) for the past 19 years. The City’s practice has been to reduce the operating mill levy when financially practical.



PROPERTY ASSESSMENT AND TAXATION

The graph below shows the trend in borough-wide certified assessed values since 2001. Values are displayed for both inflation adjusted, “constant”, and non-adjusted, “nominal” dollars. The “constant” dollar line has been included to show how much of the increase in value over time is due to just new taxable properties versus the total nominal increase in value (combines new property values plus inflation). The CPI purchasing value adjustment used was the average of Anchorage’s and Seattle’s CPI-U. Senior citizen and veteran property assessed values are excluded for comparison purposes.



NOTES

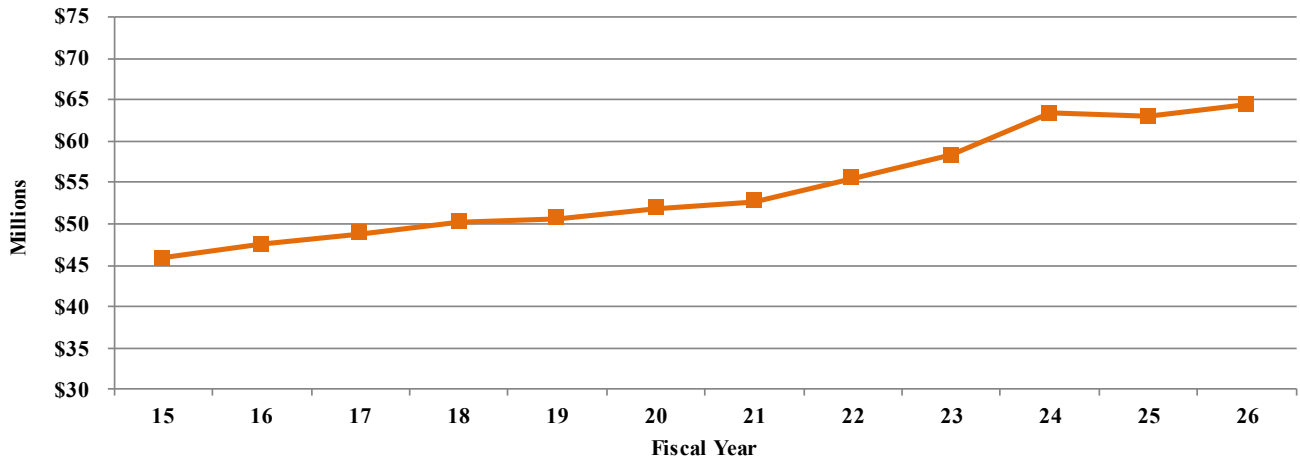
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MAJOR REVENUES

REVENUE FROM LOCAL SOURCES

PROPERTY TAX REVENUES

FY25 property tax revenue is projected at \$62.9 million, a decrease of \$487,300 or 0.8% under FY24. FY26 property tax revenue is projected at \$64.4 million or 2% over FY25. The mill rate for FY25 was 10.04 and the FY26 Revised mill rate is proposed to be 10.19, a 0.15 mill increase over FY25.



FY15-24 are based on actual collections

FY25-26 are based on budget projections

For more information regarding property tax revenues, please see section entitled “Property Assessment and Taxation.”

MAJOR REVENUES

SALES TAX REVENUES

General Sales Tax revenues for FY24 were \$64.9 million, a decrease of \$1.6 million or 2.4% from FY23. The FY25 projected is estimated to be \$70.3 million. The FY26 Revised is projected at \$70.3, flat to FY25. The FY25 projected and FY26 Revised sales tax revenues are anticipated to remain flat due to stabilized remote sales tax collections as most remote sellers are registered with the Alaska Remote Sellers Sales Tax Commission and continued cooling inflation on the price of goods and services.

GENERAL SALES TAX

CBJ voters have imposed a general sales tax as allowed by Alaska Statute 29.53.415. The general sales tax is to be collected on all retail sales, rentals (except long-term residential) and services performed within CBJ boundaries, with certain exceptions as listed in CBJ Code Section 69.05.040. Starting in 2021, the General Sales Tax was also applied to the remote sale of goods and services delivered into the borough from other jurisdictions.

PERMANENT SALES TAX

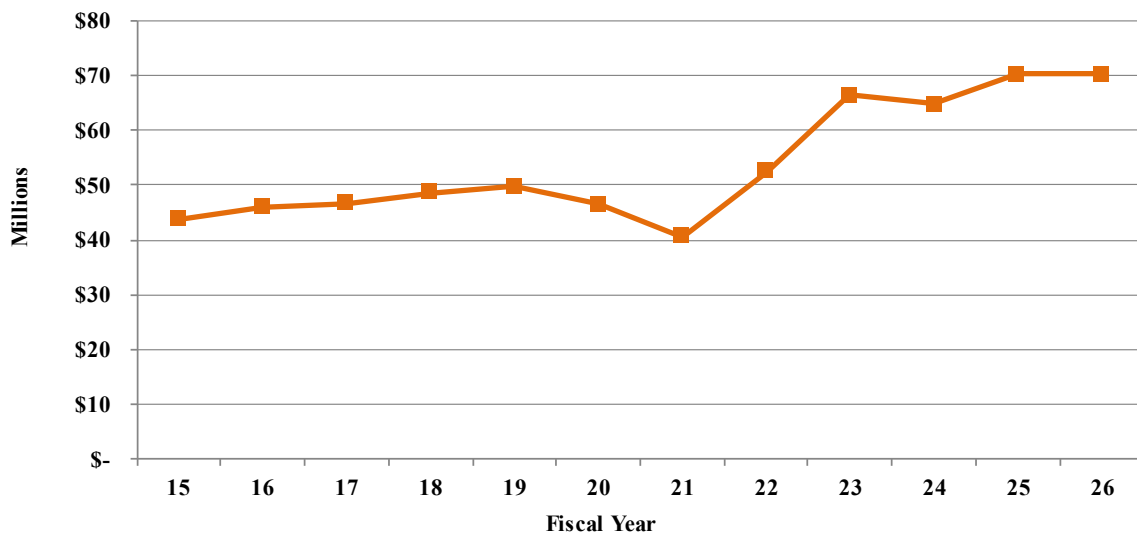
- The permanent area wide sales tax rate is 1%. This funding source is used to support general government operations.

TEMPORARY 1% SALES TAX

- October 1, 2018 – September 30, 2023. This 1% tax was voter-approved to fund the cost of renovations, construction and capital improvements to the facilities of the CBJ, including the airport, Aurora Harbor, Water and Wastewater infrastructure, maintenance and improvements; Augustus Brown Pool, Centennial Hall, and other parks and recreation facilities. This sales tax is was renewed on the October 2022 voter ballot, and the renewed sales tax is in effect from October 1, 2023 – September 30, 2028.
- October 1, 2023 – September 30, 2028. This 1% tax was voter approved to fund the cost of renovations, construction and capital improvements to the facilities of the CBJ, including the school district and harbor projects; parks and recreation and other miscellaneous projects. This tax also funds childcare and affordable housing.

TEMPORARY 3% SALES TAX

- Effective July 1, 2022, voters approved a continuation of the 3% temporary tax for an additional five years, ending June 30, 2027. The additional tax levy is allocated as follows: 1% to general government operations; 1% to capital improvements; and 1% to both capital improvements and general government services.



FY15-24 are based on actual revenue collected
FY25-26 are based on estimated collections

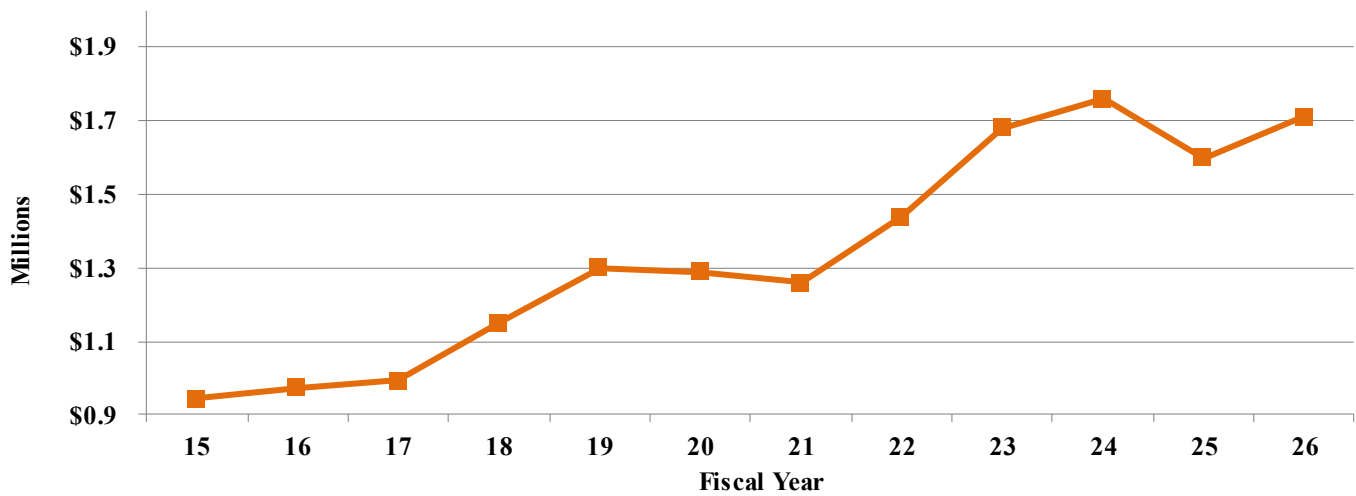
MAJOR REVENUES

LIQUOR & MARIJUANA SALES TAX

On January 1, 1985, CBJ voters imposed a 3% tax on the retail sales of alcoholic beverages within CBJ boundaries (CBJ Code 69.05.020). The liquor sales tax is an additional tax on top of the general sales tax, created to generate revenue to provide support to local social service programs.

On January 1, 2017, CBJ voters imposed a 3% tax on the retail sales of marijuana and marijuana products within CBJ boundaries (CBJ Code 69.05.020). The marijuana sales tax is an additional tax on top of the general sales tax.

Liquor and marijuana tax revenues for FY24 were \$1.76 million. FY25 projections for liquor and marijuana tax revenues is \$1.68 million, a decrease of \$80,000 (4.5%) from FY24. The tax revenues are forecasted to only increase by \$30,000 (1.8%) at \$1.71 in FY26.



FY15-24 are based on actual revenue collected
FY25-26 are based on estimated collections

MAJOR REVENUES

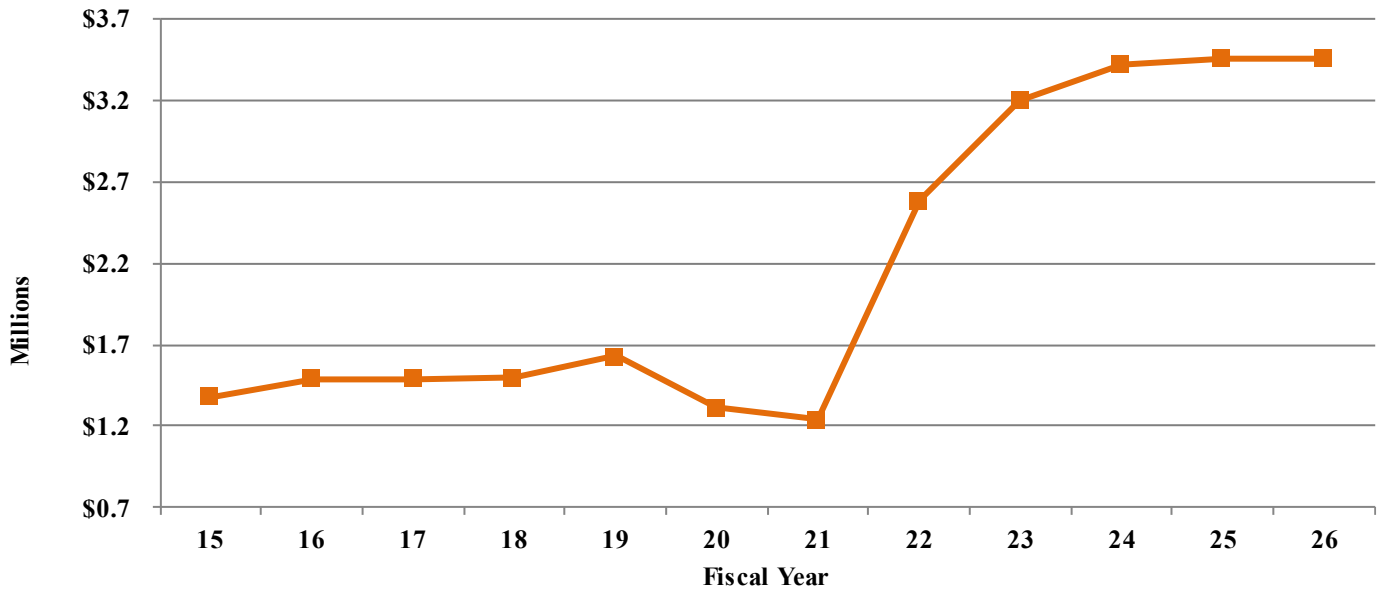
HOTEL-MOTEL ROOM TAX

On January 1, 1981, CBJ voters imposed a tax on transient room rental under CBJ Code 69.07.010 through 69.07.140. The original tax imposed was 3% of gross receipts on room rents to persons occupying rooms for less than 30 days.

Effective January 1, 1985, and 1989, voters approved additional permanent 2% increases in the hotel-motel room tax. This brought the total hotel-motel room tax to 7% of gross room receipts.

Effective January 1, 2020, voters approved an additional 2% increase in the hotel-motel room tax. This brought the total hotel-motel room tax to 9% of gross room receipts.

Hotel-Motel room tax revenues for FY24 were \$3.4 million. FY25 hotel-motel room tax revenues are projected to be \$3.46 million, an increase of \$33,500 (1%) from FY24. Tourism has stabilized since the years COVID-19 restricted travel, and hotel receipts are expected to remain flat in FY26 for a total of \$3.46 million.



FY15-24 are based on actual revenue collected

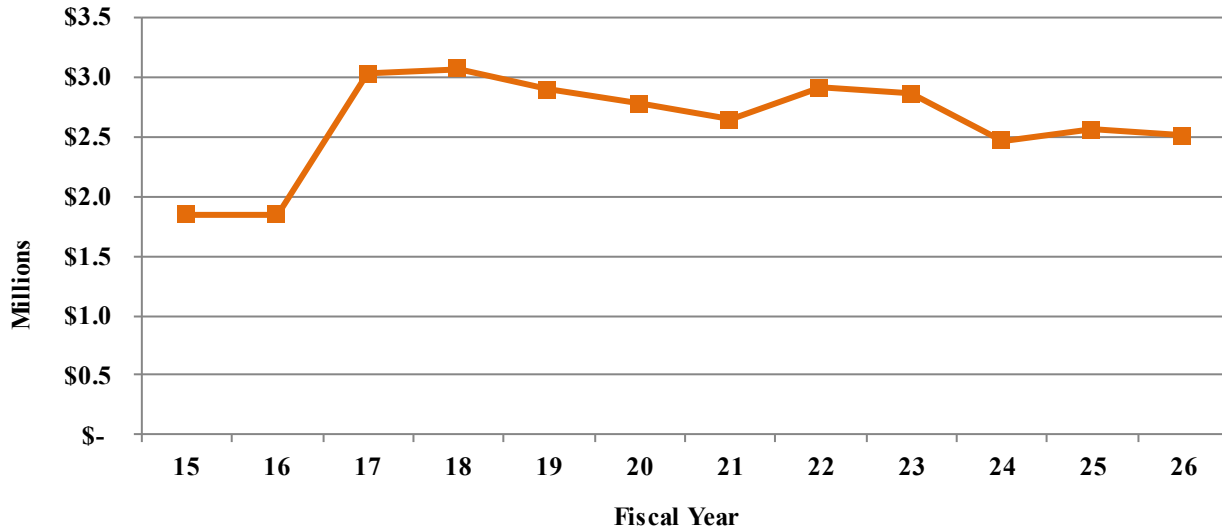
FY25-26 are based on estimated collections

MAJOR REVENUES

TOBACCO EXCISE

Legislation to increase the tobacco excise tax on cigarettes from \$1 to \$3 per pack was adopted on February 2, 2015, effective April 1, 2015 (Ordinance 2015-01(b)). The excise tax on “other tobacco products” remains at 45% of the wholesale price, but the definition was expanded to cover e-cigarettes effective April 1, 2015.

FY24 tax revenues were \$2.47 million. FY25 revenues are projected to increase at \$2.56 million. FY26 revenues are expected to slightly decrease when compared to FY25 at \$2.51 million.



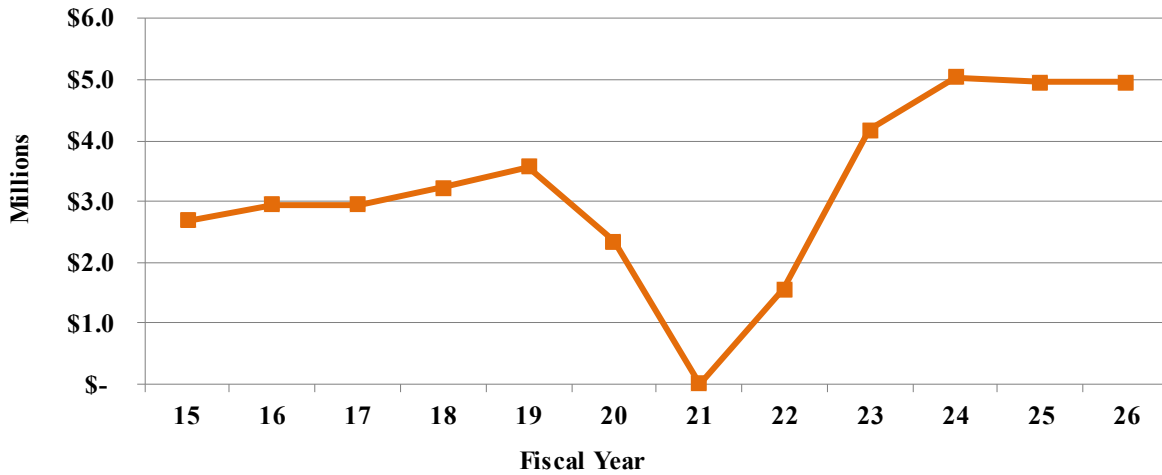
FY15-24 are based on actual revenue collected
FY25-26 are based on estimated collections

MAJOR REVENUES

PORT DEVELOPMENT FEE

With the cruise economy normalized after COVID-19, the CBJ's port development revenue has continued to stabilize. The FY24 revenues were \$5.04 million, which is the most revenue the CBJ has collected to date. FY25 revenues are expected to be slightly less than FY24 at \$4.95 million. FY26 port development fees are expected to remain flat to FY25, projected at \$4.95 million.

The proceeds from this fee are to be used to fund capital improvements to areas utilized by the marine enterprise.



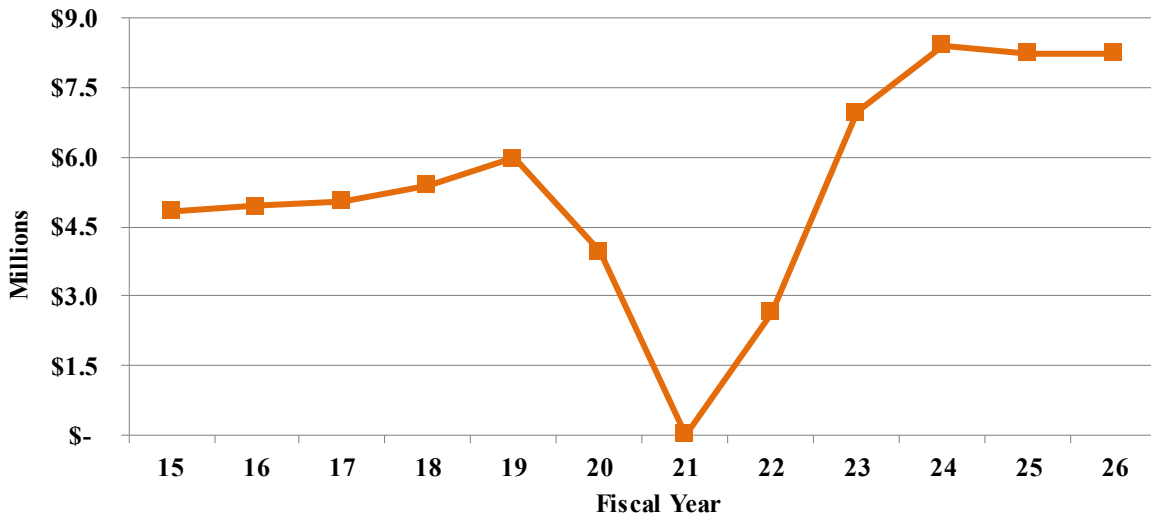
FY15-24 are based on actual revenue collected
FY25-26 are based on estimated collections

MAJOR REVENUES

CBJ MARINE PASSENGER FEE

On October 5, 1999, the CBJ voters in a general election adopted an initiative establishing a \$5 per passenger marine passenger fee. This fee was to become effective February 23, 2000 with no expiration date set.

Marine Passenger Fee revenue for FY24 was \$8.44 million, reflecting the continued return of cruise tourism post-pandemic. FY25 and FY26 revenues are projected at \$8.25 million in revenues.



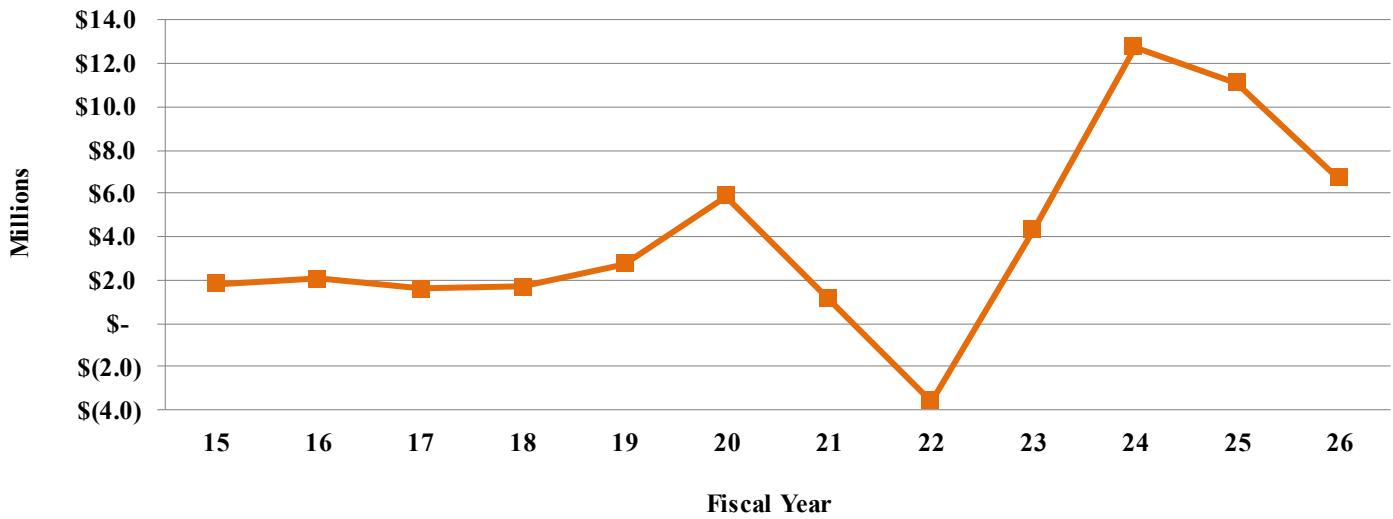
FY15-24 are based on actual revenue collected
FY25-26 are based on estimated collections

MAJOR REVENUES

INVESTMENT INTEREST INCOME

The CBJ receives interest income from Central Treasury Investments, Local Improvement Districts (LID) and various delinquent accounts receivable. Interest income from Central Treasury investments represents the largest interest income source. Investments are made in accordance with CBJ Code 57.25.010 through 57.25.140. Investment selection places security of the principal as the prime objective with liquidity and yield as important secondary considerations.

Interest income experienced an investment gain in FY24 at \$12.79 million, increasing \$8.49 million from FY23. Interest rates slightly decreased but have continued to remain high in FY25. The FY25 projected revenue is estimated to decrease to \$11.12 million or a decrease of 13%. Investment interest in FY26 is anticipated to decrease to \$6.69 million or a decrease of 39.8%.



FY15-24 are based on actual revenue collected
FY25-26 are based on estimated collections

MAJOR REVENUES

REVENUE FROM STATE SOURCES

SCHOOL FOUNDATION FUNDING

State aid to local school districts is provided in accordance with Alaska Statutes 14.17.400 through 14.17.990. The formula used to calculate state aid for the local school districts has evolved over time, with several components being added, deleted or modified. The current formula adjusts the student count, or average daily membership (ADM), with factors based on school size, district costs, special needs, intensive needs and correspondence studies to provide the total district adjusted ADM. This adjusted ADM is then applied to the base student allocation to arrive at the total basic need for each district. The total basic need is funded by both state and local contributions. This graph represents the state's contributions since FY15.

The FY15 foundation funding was \$38.0 million, an increase of \$340,000 or 0.9% over FY14.

The FY16 foundation funding was \$38.3 million, an increase of \$260,000 or 0.7% over FY15.

The FY17 foundation funding was \$39.7 million, an increase of \$1.4 million or 3.6% over FY16.

The FY18 foundation funding was \$38.2 million, a decrease of \$1.5 million or 3.7% over FY17.

The FY19 foundation funding was \$37.8 million, a decrease of \$400,000 or 1.0% over FY18.

The FY20 foundation funding was \$37.7 million, a decrease of \$127,200 or 0.3% over FY19.

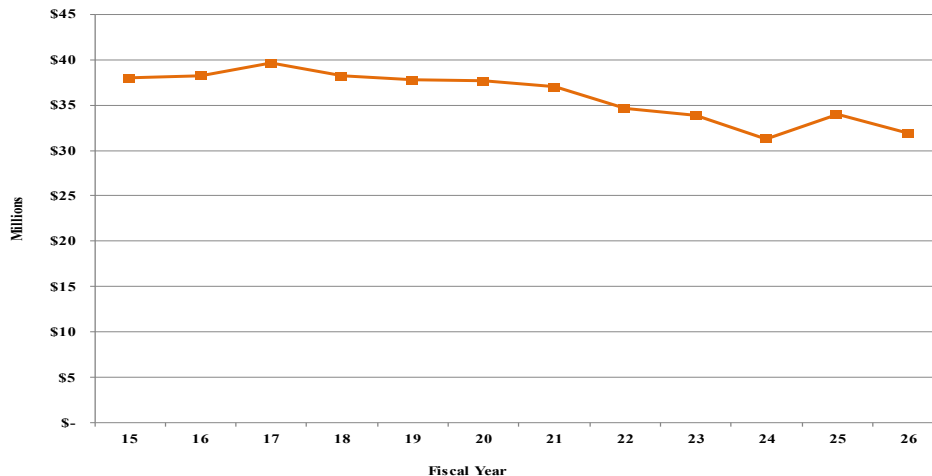
The FY21 foundation funding was \$37.0 million, a decrease of \$634,200 or 1.7% over FY20.

The FY22 foundation funding was \$34.6 million, a decrease of \$2.4 million or 6.6% over FY21.

The FY23 foundation funding was \$33.9 million, a decrease of \$700,000 or 2% over FY22.

The FY24 foundation funding was \$31.3 million, a decrease of \$2.5 million or 7.6% over FY23.

The foundation funding projection for FY25 is \$33.9 million. The base student allocation was set at \$5,960 for FY25 and the School District's FY26 budget assumes this amount will increase to \$6,360. The actual student population for FY25 is 4,008. The FY26 foundation funding is projected to be \$31.3 million, a decrease of \$2.7 million (8%) from FY25. In FY26 the student population is projected at 3,887 students.



FY15-24 are based on actual revenue collected

FY25-26 are based on estimated collections

MAJOR REVENUES

SCHOOL PERS/TRS FUNDING

Starting in FY08, the State has been providing funding assistance to local governments and school districts to help defray the increased costs of the PERS and TRS retirement systems. The School District has received the following from this funding source:

FY15 Actual	\$	77.4M		FY22 Actual	\$	6.2M
FY16 Actual	\$	5.5M		FY23 Actual	\$	3.6M
FY17 Actual	\$	4.8M		FY24 Actual	\$	3.8M
FY18 Actual	\$	4.7M		FY25 Projected	\$	5.2M
FY19 Actual	\$	5.5M		FY26 Revised	\$	6.3M
FY20 Actual	\$	6.3M				
FY21 Actual	\$	6.2M				

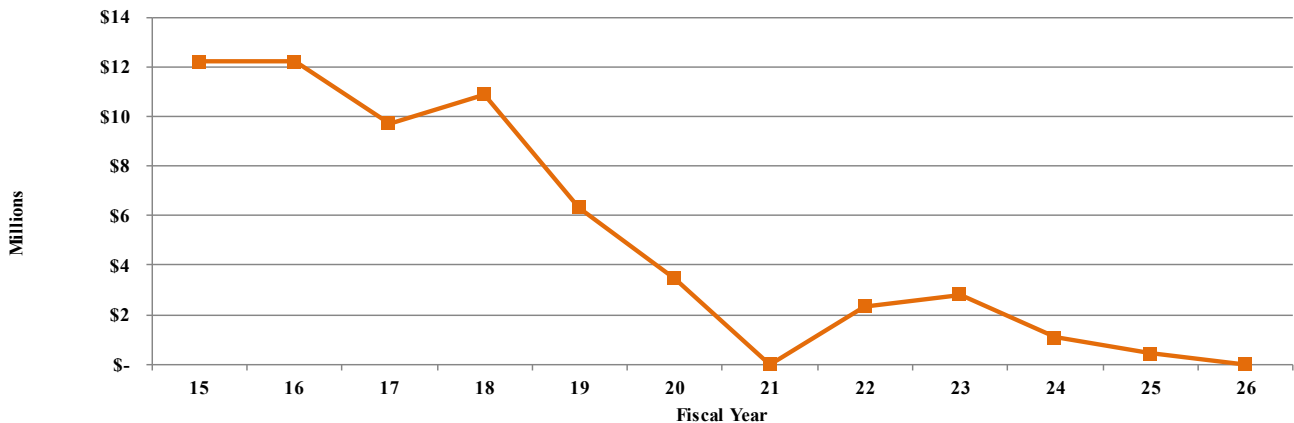
In FY15, the PERS/TRS retirement systems received a one-time contribution of \$3 billion from state budget surplus monies to reduce the plans' unfunded liability. These amounts were equal to 232% and 528% of the required employer contribution for PERS/TRS, respectively.

SCHOOL CONSTRUCTION BOND DEBT REIMBURSEMENT

Alaska Statute 14.11.100 provides for state aid to assist in funding the costs of school construction debt incurred by local government units. Originally established to reimburse payments made after July 1, 1975, several changes and modifications have been made to the program over the years, such as extending the deadline for voter authorization of qualifying debt and changing the reimbursable percentage rates.

The actual percentage of reimbursement and the time frame for reimbursement vary under the program depending upon the date the debt or expense was incurred.

When funded by the Legislature and Governor, CBJ receives 60% or 70% reimbursement from the State of Alaska for debt payments made on eligible school-related construction bonds. The actual reimbursements received in FY15-FY16 reflect payments received from State of Alaska on debt issued for school construction projects between 1998 and 2014. The large decrease in FY17 is the result of the State's reduction in School Construction Debt Reimbursement to communities and also certain school bonds being fully paid off. FY18 reflects a return to the regular level of funding. Then, beginning in FY20, the State again cut SBDR payments to the City by 50%, resulting in a large decrease in funding. The State did not provide any SBDR support in FY21, only 42% of eligible school bond debt reimbursement in FY22, and 100% again in FY23. In FY24, reimbursement was \$1.1 million. In FY25 it is projected that \$440,000 will be reimbursed. Reimbursement eligible school bonds have been fully paid off, so no reimbursement is reflected in FY26.



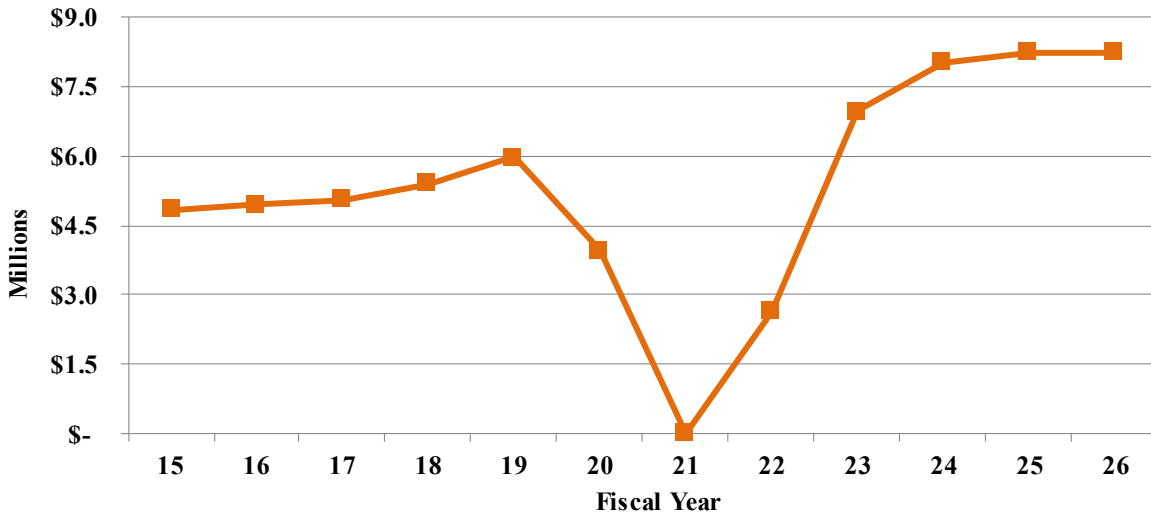
FY15-24 are based on actual revenue collected
 FY25-26 are based on estimated collections

MAJOR REVENUES

STATE MARINE PASSENGER FEE (COMMERCIAL PASSENGER VESSEL - CPV)

The State of Alaska instituted a State marine passenger fee to be collected beginning in 2011, with the CBJ receiving the first payment from the State in FY12. The CBJ receives \$5 per passenger of the amount collected by the State.

CBJ received \$8.04 million in State Marine Passenger Fee revenue in FY24. FY25 is anticipated to reduce to a more stabilized amount from the impacts the pandemic had on travelers, and revenue is projected at \$8.25 million. FY26 revenues are expected to remain flat to FY26.



FY15-24 are based on actual revenue collected
FY25-26 are based on estimated collections

MAJOR REVENUES

REVENUE FROM FEDERAL SOURCES

Revenues from federal sources for general government in FY24 were \$3.9 million. In FY25, federal sources for general government are projected at \$4 million, reflecting a slight increase of \$121,200 (3%) over FY24 actuals. FY26 budgeted federal support amounts to \$4.2 million. The change in federal administration has introduced potential local impacts, including the loss of direct funding from the federal government or as pass-through from the State. The situation is being monitored closely by the City and Borough of Juneau, but the full impacts are still unknown. These amounts do not include the federal COVID stimulus funding the City received from the CARES Act and American Rescue Plan Act, which are detailed on the next page and in the Non-Departmental Special Revenue Funds section of this document.

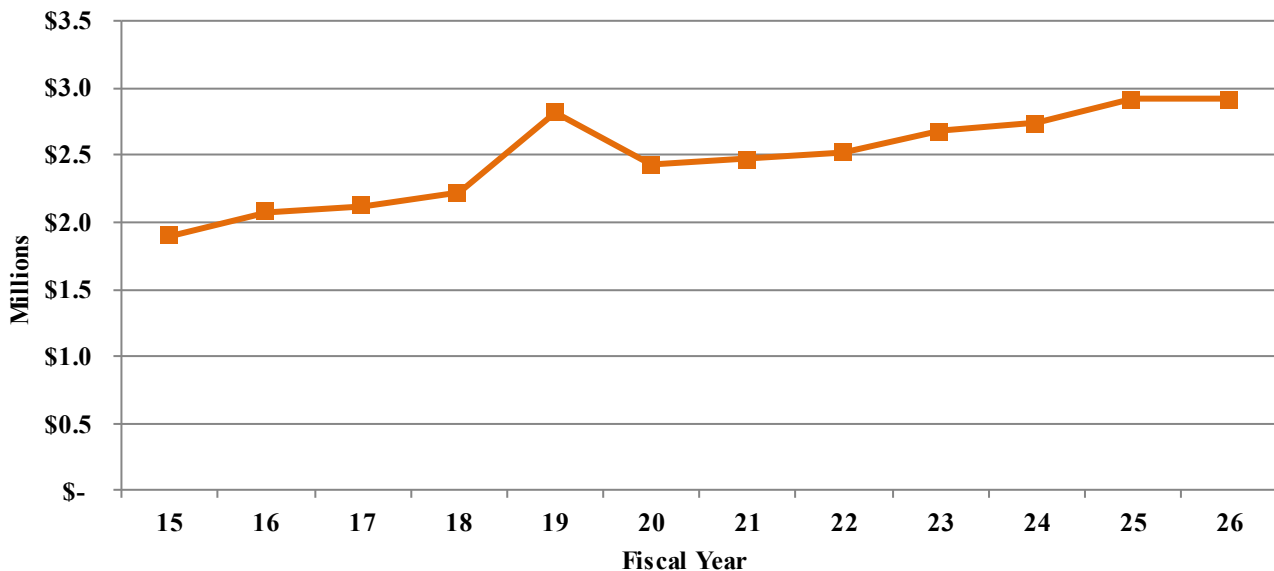
FEDERAL PAYMENTS IN LIEU OF TAXES (PILT)

The Federal Payment-in-Lieu-of-Taxes Act of 1976 was enacted to compensate local governments for lost taxes on land held by the federal government. The federal government would provide payments in lieu of taxes on federally owned land within the local government's administrative boundaries.

The payment-in-lieu-of-taxes is calculated by multiplying all lands within the boundaries by cents per acre (cents determined by federal law annually) and deducting payments received under other federal programs (e.g. National Forest Timber Receipts). Local governments are currently guaranteed a minimum of at least \$0.29 per acre for all lands within the administrative boundaries. If 100% funding is not available to carry out the program, the funds are distributed on a prorated basis.

CBJ's PILT payments vary from year to year depending on variables such as cents per acre, population, the amount of National Forest Timber Receipts received in prior year and the federal proration factor due to the annual appropriation level.

PILT revenues increased in the years FY08 through FY12 due to the adoption of the 2008 Federal Stimulus Program. This program increased the prorated funding from 64% to 100% for these 5 years. No Federal PILT revenue was received for FY14 as the program was not reauthorized due to the reduction of the proration factor from 100% to 70%, reflecting the expiration of the 2008 Federal Stimulus Program in FY12. Revenue for FY24 was \$2.7 million, with FY25 projected to increase to \$2.9 million or 6.6%. FY26 is expected to remain flat to FY25.



FY15-24 are based on actual revenues collected
FY25-26 are based on budgeted projections

MAJOR REVENUES

AMERICAN RESCUE PLAN ACT

The Federal Government signed the \$1.9 trillion American Rescue Plan Act into law on March 11, 2021, representing a large effort to combat the impacts of the COVID-19 pandemic. The Act provides \$350 billion in emergency funding for state, local, territorial, and tribal governments, of which \$130 billion is allocated to local governments. The Act includes a broad definition of allowable uses and added purposes like recoupment of lost revenue. The funds must be used by December 31, 2024. The Act also extends the eligible expenditure period for the CARES Act funds from December 30, 2020 to December 31, 2021.

CBJ's \$13.9 million allocation of American Rescue Plan Act funding is reflected as a federal revenue source in the FY21, FY22, and FY23 budgets, presented as part of the COVID-19 Pandemic Response Fund in the Non-Departmental Special Revenue Funds section of the book. CBJ was also awarded \$2.6 million from the Local Assistance and Tribal Consistency Fund under the American Rescue Plan Act, with fund disbursement split evenly between FY23 and FY24, which is also reflected as part of the COVID-19 Pandemic Response Fund.

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

This section contains various Revenue Funds. The funds are listed mainly for accounting purposes to keep track of revenues and support to service departments. The dollar amounts listed in these funds support the budgeted service listed in other sections.

REVENUE FUNDS

Sales Tax

Hotel Tax

Affordable Housing

Tobacco Excise Tax

Port Development

Marine Passenger Fee

COVID-19 Pandemic Response Fund

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

SALES TAX FUND

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Interdepartmental Charges	\$ 1,286,400	1,412,900	1,412,900	1,412,900	1,415,400
Senior Sales Tax Rebates	129,400	130,000	122,500	130,000	130,000
Sales Tax Support to:					
Fire Service Area	1,340,900	1,340,900	1,340,900	1,340,900	3,562,900
Roaded Service Area	5,336,300	2,581,700	2,581,700	19,028,900	19,211,200
General Fund - Areawide	42,884,300	33,749,300	33,749,300	23,093,400	10,445,700
General Governmental	49,561,500	37,671,900	37,671,900	43,463,200	33,219,800
Affordable Housing	-	500,000	500,000	1,000,000	1,000,000
Fleet and Equipment Reserve	1,200,000	498,400	498,400	-	-
Areawide Capital Projects	34,914,400	34,875,000	34,875,000	25,800,000	31,102,700
Liquor/Marijuana Tax Support to:					
Mayor & Assembly - Childcare	480,000	440,000	440,000	440,000	440,000
Fire and Emergency Services	975,000	975,000	975,000	975,000	975,000
Total Expenditures	88,546,700	76,503,200	76,495,700	73,221,100	68,282,900
FUNDING SOURCES					
Sales Tax:					
Permanent 1% - Gen. Government	12,984,400	14,297,100	14,061,000	14,697,100	14,063,000
Temporary 3%, Term 07/01/22 - 06/30/27					
General Government Operations 1%	12,984,400	14,297,100	14,061,000	14,697,100	14,063,000
Roads, Sidewalks, Related Infrastructure 1%	12,984,400	14,297,100	14,061,000	14,697,100	14,063,000
Capital Improvements, Community Grants, and Other Public Services 1%	12,984,400	14,297,100	14,061,000	14,697,100	14,063,000
Temporary 1% for Capital Projects, Term 10/01/18 - 09/30/23	3,271,000	-	-	-	-
Temporary 1% for Capital Projects, Term 10/01/23 - 09/30/28	9,713,400	14,297,100	14,061,000	14,697,100	14,063,000
Liquor Sales Tax 3%	1,302,500	1,340,000	1,260,000	1,370,000	1,270,000
Marijuana Sales Tax 3%	457,600	440,000	420,000	440,000	440,000
Licenses, Permits, and Fees	15,300	14,500	14,500	14,500	14,500
Other Revenue	48,700	-	53,200	-	53,200
Support from:					
Capital Projects	-	50,000	50,000	-	-
Total Funding Sources	66,746,100	73,330,000	72,102,700	75,310,000	72,092,700
FUND BALANCE					
Beginning of Period	26,175,300	4,374,700	4,374,700	(18,300)	(18,300)
Increase (Decrease) in Fund Balance	(21,800,600)	(3,173,200)	(4,393,000)	2,088,900	3,809,800
End of Period Fund Balance	\$ 4,374,700	1,201,500	(18,300)	2,070,600	3,791,500

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

HOTEL TAX FUND

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Interdepartmental Charges	\$ 58,800	94,500	94,500	94,500	86,100
Support to:					
General Fund:					
Centennial Hall	605,700	695,000	695,000	715,700	708,700
Finance:					
Short-Term Rental Data Collection	20,000	20,000	20,000	20,000	25,000
Mayor & Assembly Grants:					
Travel Juneau	1,200,000	1,267,900	1,267,900	1,267,900	1,267,900
Debt Service	229,200	297,600	297,600	463,600	463,600
Affordable Housing	-	1,075,500	1,075,500	515,200	603,400
Total Expenditures	2,113,700	3,450,500	3,450,500	3,076,900	3,154,700
FUNDING SOURCES					
Hotel Tax Revenue	3,426,500	3,290,000	3,460,000	3,360,000	3,460,000
Total Funding Sources	3,426,500	3,290,000	3,460,000	3,360,000	3,460,000
FUND BALANCE					
Reserve					
Beginning Reserve Balance	-	532,200	532,200	1,003,500	1,003,500
Increase (Decrease) in Reserve	532,200	433,500	471,300	283,100	305,300
End of Period Reserve	\$ 532,200	965,700	1,003,500	1,286,600	1,308,800
Available Fund Balance					
Beginning of Period	145,700	926,300	926,300	464,500	464,500
Increase (Decrease) in Fund Balance	780,600	(594,000)	(461,800)	-	-
End of Period Available Fund Balance	\$ 926,300	332,300	464,500	464,500	464,500

(1) In FY24, the Assembly adopted Resolution 3040(b)(am) regarding the intended allocation of the 9% Hotel-Bed Tax. The resolution states: "The City and Borough of Juneau Assembly will provide funding priorities for use of the nine percent (9%) HBT to the Manager at the beginning of each budget year, which should include allocating the 2% temporary tax to Centennial Hall Improvements as expressed by the voters in 2019, as well as stable and adequate funding for Tourism Promotion and Centennial Hall Operations, and affordable housing. The Manager shall then be responsible for presenting budget recommendations based on HBT revenues and the needs of the community and visitors to our community." In FY24, a reserve was established in the Hotel-Bed Tax Fund for any remaining balance of the 2% temporary tax to Centennial Hall Improvements that wasn't allocated to debt service for the 2021 Centennial Hall bond issuance.

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

AFFORDABLE HOUSING FUND

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Interdepartmental Charges	\$ 25,800	40,700	40,700	40,700	56,500
Accessory Dwelling Unit Grants	6,000	216,000	-	216,000	216,000
Manufactured Home Loans	7,500	30,000	30,000	30,000	30,000
Competitive Grants and Loans	2,823,700	4,100,000	4,100,000	-	-
Support to:					
General Fund	1,000,000	-	-	-	-
Total Expenditures	3,863,000	4,386,700	4,170,700	286,700	302,500
FUNDING SOURCES					
Loan Repayments	4,200	15,000	29,000	15,000	53,000
Investment and Interest Income	100	200	200	200	200
Support from:					
General Fund	1,600,000	2,000,000	2,000,000	-	-
Sales Tax	-	500,000	500,000	1,000,000	1,000,000
Hotel Tax	-	1,075,500	1,075,500	515,200	603,400
Total Funding Sources	1,604,300	3,590,700	3,604,700	1,530,400	1,656,600
FUND BALANCE					
Beginning of Period	4,215,800	1,957,100	1,957,100	1,391,100	1,391,100
Increase (Decrease) in Fund Balance	(2,258,700)	(796,000)	(566,000)	1,243,700	1,354,100
End of Period Fund Balance	\$ 1,957,100	1,161,100	1,391,100	2,634,800	2,745,200

TOBACCO EXCISE TAX FUND

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Interdepartmental Charges	\$ 71,400	79,900	79,900	79,900	77,200
Support to:					
Fire Service Area	99,400	99,400	99,400	99,400	99,400
Roaded Service Area	668,600	668,600	668,600	668,600	-
General Fund - Areawide	663,700	625,200	625,200	625,200	625,200
General Governmental	1,431,700	1,393,200	1,393,200	1,393,200	724,600
Mayor & Assembly Grants:					
Social Services:					
Operations	1,336,900	1,336,900	1,336,900	1,336,900	1,336,900
Utilities	50,000	50,000	50,000	50,000	50,000
Total Expenditures	2,890,000	2,860,000	2,860,000	2,860,000	2,188,700
FUNDING SOURCES					
Tobacco Excise Tax	2,469,900	2,860,000	2,560,000	2,860,000	2,510,000
Total Funding Sources	2,469,900	2,860,000	2,560,000	2,860,000	2,510,000
FUND BALANCE					
Beginning of Period	466,400	46,300	46,300	(253,700)	(253,700)
Increase (Decrease) in Fund Balance	(420,100)	-	(300,000)	-	321,300
End of Period Fund Balance	\$ 46,300	46,300	(253,700)	(253,700)	67,600

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

PORT DEVELOPMENT FUND

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Interdepartmental Charges	\$ 20,100	20,100	20,100	20,100	20,100
Support to:					
General Government Funds	-	2,500,000	2,500,000	-	-
Debt Service	2,026,400	2,026,600	2,026,600	2,027,800	2,027,900
Capital Projects	15,045,000	10,350,000	10,350,000	-	10,691,500
Total Expenditures	17,091,500	14,896,700	14,896,700	2,047,900	12,739,500
FUNDING SOURCES					
Port Development Fees	5,036,800	4,950,000	4,950,000	4,950,000	4,950,000
State Marine Passenger Fees	8,039,400	8,250,000	8,250,000	8,250,000	8,250,000
Total Funding Sources	13,076,200	13,200,000	13,200,000	13,200,000	13,200,000
FUND BALANCE					
Beginning of Period	6,508,700	2,493,400	2,493,400	796,700	796,700
Increase (Decrease) in Fund Balance	(4,015,300)	(1,696,700)	(1,696,700)	11,152,100	460,500
End of Period Fund Balance	\$ 2,493,400	796,700	796,700	11,948,800	1,257,200

MARINE PASSENGER FEE FUND

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Interdepartmental Charges	\$ 20,100	20,100	20,100	20,100	20,100
Support to:					
Roaded Service Area	1,771,200	2,796,100	2,796,100	2,796,100	3,060,800
General Fund - Areawide	2,532,500	3,782,900	2,782,900	2,412,400	3,784,200
Docks	717,000	717,000	717,000	717,000	762,000
Facilities Maintenance	12,600	12,600	12,600	12,600	12,600
Capital Projects	-	2,000,000	2,000,000	-	2,000,000
Total Expenditures	5,053,400	9,328,700	8,328,700	5,958,200	9,639,700
FUNDING SOURCES					
Marine Passenger Fees	8,436,800	8,250,000	8,250,000	8,250,000	8,250,000
Total Funding Sources	8,436,800	8,250,000	8,250,000	8,250,000	8,250,000
FUND BALANCE					
Beginning of Period	(1,772,700)	1,610,700	1,610,700	1,532,000	1,532,000
Increase (Decrease) in Fund Balance	3,383,400	(1,078,700)	(78,700)	2,291,800	(1,389,700)
End of Period Fund Balance	\$ 1,610,700	532,000	1,532,000	3,823,800	142,300

(1) In 2002, the Assembly Finance Committee directed staff to transfer unexpended marine passenger fees, designated for specific projects and activities, to Waterfront Open Space Land Acquisition. Unexpended proceeds may be returned to the Marine Passenger Fee Fund and appropriated to Waterfront Open Space Land Acquisition as part of the subsequent year budget process. Effective in FY24, the Waterfront Open Space Land Acquisition Capital Improvement Project was closed, as CBJ no longer follows this practice.

NONDEPARTMENTAL SPECIAL REVENUE FUNDS

COVID-19 PANDEMIC RESPONSE FUND

	FY24 Actuals	FY25		FY26 Approved Budget	FY26 Revised Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 113,700	-	-	-	-
Commodities and Services	188,600	400	400	-	-
Capital Outlay	-	32,800	32,800	-	-
Support to:					
General Fund	1,321,500	-	-	-	-
Total Expenditures	1,623,800	33,200	33,200	-	-
FUNDING SOURCES					
Federal Local Assistance/Tribal Consistency Grant	1,321,500	-	-	-	-
Healthy & Equitable Communities Grant	302,300	33,200	33,200	-	-
Total Funding Sources	1,623,800	33,200	33,200	-	-
FUND BALANCE					
Beginning of Period	-	-	-	-	-
Increase (Decrease) in Fund Balance	-	-	-	-	-
End of Period Fund Balance	\$ -	-	-	-	-

CAPITAL PROJECTS

INTRODUCTION

Each year the City and Borough of Juneau (CBJ) prepares a new edition of its six-year plan for Capital Improvement Project (CIP) expenditures. The process begins with a Preliminary Six-Year Plan, which provides information regarding the CBJ's capital project needs for FY26-31.

The Public Works and Facility Committee (PWFC) presents their recommendations on projects and funding sources to the Assembly Finance Committee (AFC) during the budget deliberation process. The Preliminary Capital Improvement Plan, prepared by the Engineering Department, is the working document used by the PWFC to make their recommendations to the AFC. The Plan includes information regarding the FY26 capital priorities established by the Assembly, PWFC and/or the City Manager.

Final decisions regarding which capital projects will be funded in FY26 are made by the CBJ Assembly during the budget process, once the amount of sales tax revenues that can be directed toward capital projects is determined in light of other CBJ budget needs. The CBJ's final six-year CIP plan for FY26 is prepared after the budget process is completed.

The **City and Borough of Juneau, Capital Improvement Program for Fiscal Years 2026 – 2031** is published separately as a companion document to the **City and Borough of Juneau, Biennial Budget for Fiscal Year 2026**.

CRITERIA FOR EVALUATION OF CAPITAL IMPROVEMENT PROJECTS

The following criteria were used to evaluate the proposed capital projects and to establish funding priorities for FY26.

1. **Support:** Projects that are a high priority of the Department or Committee proposing it as well as the general public.
2. **Consistency:** Projects that are consistent with applicable CBJ plans or policies.
3. **Health and Safety:** Projects that will address an imminent or expected threat or danger to users or occupants.
4. **Maintenance or Repair of Existing Property:** Projects that will prevent further deterioration or damage to property.
5. **Local Match for Federal/State Grants:** Funds required to match federal or state capital project funds.
6. **Maintenance Impact:** Projects that will increase efficiency and reduce on-going operating costs.
7. **Economic Development Stimulus:** Projects that directly or indirectly stimulate economic development in the community.
8. **Anticipated Need:** Projects that enhance or expand an existing facility or service to accommodate increased public use.
9. **Recreational:** Projects that establish, enhance or expand a facility or service to accommodate new or increase public use.
10. **Funding Alternatives:** Funding alternatives are explored for each project.

CAPITAL PROJECTS

PRIORITIES

The Capital Improvement Program lists the capital project priorities of the CBJ for FY26 that have been established by the Assembly, the PWFC and/or the City Manager. FY26 Capital Project funds may be available from the following sources:

1. CBJ General Sales Tax Revenues for Capital Projects
2. CBJ Temporary 1% Sales Tax for Capital Projects
3. CBJ 1% Areawide Sales Tax Revenues for Capital Projects
4. Enterprise Funds
5. Other Funds

FY26 Revised Capital Project Budget

The table below shows the source of funds for the FY25 Adopted and FY26 Revised capital budgets.

	Adopted FY25 Budget	Revised FY26 Budget
FUNDING SOURCES		
Sales Tax: General Capital Projects	\$ 12,075.0	\$ 6,722.7
Sales Tax: Temporary 1%	11,000.0	12,660.0
Sales Tax: 1% Areawide Tax for Capital Projects	11,800.0	11,720.0
State Marine Passenger Fees	6,850.0	7,691.5
Port Development Fees	3,500.0	3,000.0
Marine Passenger Fees	2,000.0	2,000.0
Facilities Maintenance	-	300.0
Lands	825.0	1,472.0
Bartlett Regional Hospital	-	3,000.0
Docks and Harbors	2,000.0	4,450.0
Wastewater Utility Enterprise Fund	1,400.0	4,588.0
Water Utility Enterprise Fund	2,500.0	3,511.0
General Funds	136.0	-
Decrease in Commitment	1,023.1	-
Total Funding Sources	\$ 55,109.1	\$ 61,115.2

Comprehensive information on sales tax can be found in the Major Revenue section of this budget document.

A complete listing of all proposed FY26 – FY31 Capital Projects along with a brief project description and estimated annual operating costs can be found in the publication, **City and Borough of Juneau, Capital Improvement Program, Fiscal Years 2026 – 2031**, which is a companion to the **City and Borough of Juneau, Biennial Budget, Revised Fiscal Year 2026**.

CAPITAL PROJECTS

	FY24 Actuals	FY25		FY26 Approved Budget	FY26 Revised Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Capital Expenditures					
Schools	\$ 798,500	1,075,000	777,900	1,000,000	1,000,000
Roads and Sidewalks	10,339,100	11,254,000	10,853,300	10,899,000	9,912,000
Fire and Safety	2,669,400	5,281,800	1,033,000	-	3,950,000
Community Development	4,855,700	19,208,500	6,169,700	3,656,000	11,294,200
Parks and Recreation	14,822,600	9,679,200	7,450,300	5,400,000	8,872,000
Juneau International Airport	23,877,400	2,285,000	8,052,300	-	-
Bartlett Regional Hospital	6,447,900	8,900,000	1,548,400	3,000,000	3,000,000
Areawide Water Utility	2,166,800	3,675,000	2,442,400	3,675,000	3,911,000
Areawide Wastewater Utility	4,628,500	2,470,000	7,035,100	2,070,000	8,126,000
Harbors	4,368,300	5,500,000	2,715,000	3,500,000	4,350,000
Docks	694,500	8,000,000	2,194,000	-	6,700,000
Support to:					
General Governmental	800,000	3,023,100	3,023,100	-	-
Sales Tax	-	50,000	50,000	-	-
Airport	14,600	267,800	267,800	-	-
Bartlett Regional Hospital	8,145,600	-	-	-	-
Total Expenditures	84,628,900	80,669,400	53,612,300	33,200,000	61,115,200
FUNDING SOURCES					
Federal Sources	22,380,500	8,705,900	857,300	-	-
State Sources	2,001,400	365,000	-	-	-
Support from:					
Sales Tax	34,914,400	34,875,000	34,875,000	25,800,000	31,102,700
Marine Passenger Fees	-	2,000,000	2,000,000	-	2,000,000
Port Development	15,045,000	10,350,000	10,350,000	-	10,691,500
Lands	1,200,000	825,000	825,000	500,000	1,472,000
Facilities Maintenance	100,000	-	-	-	300,000
Airport	822,100	86,400	86,400	-	-
Bartlett Regional Hospital	2,074,000	8,900,000	8,900,000	3,000,000	3,000,000
Harbors	-	2,000,000	2,000,000	-	3,950,000
Docks	-	3,000,000	3,000,000	-	500,000
Water	3,500,000	2,500,000	2,500,000	2,500,000	3,511,000
Wastewater	1,332,000	1,800,000	1,800,000	1,400,000	4,588,000
General Fund	1,463,500	8,289,000	8,289,000	-	-
Total Funding Sources	84,832,900	83,696,300	75,482,700	33,200,000	61,115,200
REMAINING PROJECT COMMITMENT					
Beginning of Period	132,641,700	132,845,700	132,845,700	154,716,100	154,716,100
Increase (Decrease) in Commitment	204,000	3,026,900	21,870,400	-	-
End of Period Available Fund Balance	\$ 132,845,700	135,872,600	154,716,100	154,716,100	154,716,100

GENERAL GOVERNMENTAL FUND SUMMARY

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 56,008,500	64,494,000	59,588,900	65,591,200	65,006,900
Commodities and Services	29,094,800	35,293,400	33,635,400	34,938,800	35,404,200
Assembly Grants	11,728,200	11,261,600	9,549,100	6,589,300	8,530,600
Assembly Special Contracts	239,500	205,000	200,000	205,000	205,000
Contingency	10,500	251,000	140,000	251,000	20,000
Capital Outlay	355,400	407,300	354,100	6,800	270,800
Support to Other Funds	43,192,600	50,160,200	50,160,200	37,502,000	38,908,300
Total Expenditures	140,629,500	162,072,500	153,627,700	145,084,100	148,345,800
FUNDING SOURCES					
State Support					
State Shared Revenue	869,500	443,400	820,100	443,400	686,900
ASHA in Lieu of Taxes	74,400	74,400	85,500	74,400	85,500
Miscellaneous Grants	5,907,000	4,097,800	5,441,200	3,517,300	4,651,000
Total State Support	6,850,900	4,615,600	6,346,800	4,035,100	5,423,400
Federal Support					
Federal in Lieu Taxes	2,737,900	2,737,900	2,917,700	2,737,900	2,917,700
Secure Rural Schools/Roads	548,600	550,000	550,000	550,000	550,000
Miscellaneous Grants	615,500	536,400	555,500	648,100	753,300
Total Federal Support	3,902,000	3,824,300	4,023,200	3,936,000	4,221,000
Local Support					
Property Taxes	55,733,400	57,082,000	55,992,100	57,082,000	57,296,900
Vehicle Registration Taxes	720,700	762,000	720,000	784,900	720,000
Charges for Services	3,238,100	3,540,900	4,447,000	3,575,800	4,475,900
E911 Surcharge	821,300	810,000	810,000	810,000	810,000
Contracted Services	2,097,200	2,381,600	2,151,900	2,392,000	2,457,700
Licenses, Permits, Fees	934,900	903,900	937,000	934,400	943,700
Sales	50,800	55,900	49,500	56,900	52,900
Fines and Forfeitures	305,900	352,600	372,900	352,600	292,300
Rentals and Leases	636,000	653,800	627,300	661,300	639,600
Donations and Contributions	86,500	57,300	49,100	57,300	47,500
Private Grants	201,100	483,800	283,600	324,800	331,800
Investment and Interest Income	12,786,300	4,418,500	11,118,000	4,418,500	6,695,100
Other Revenue	358,800	96,700	220,700	101,900	127,000
Capital Projects Indirect Cost Allocation	631,800	600,000	600,000	600,000	650,000
Interdepartmental Charges	5,533,900	6,332,900	6,286,900	6,350,300	6,798,800
Total Local Support	84,136,700	78,531,900	84,666,000	78,502,700	82,339,200
Total Revenues	94,889,600	86,971,800	95,036,000	86,473,800	91,983,600

GENERAL GOVERNMENTAL FUND SUMMARY

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
Support From Other Funds					
Sales Tax	51,016,500	39,086,900	39,086,900	44,878,200	34,634,800
Hotel Tax	1,825,700	1,982,900	1,982,900	2,003,600	2,001,600
Tobacco Excise Tax	2,818,600	2,780,100	2,780,100	2,780,100	2,111,500
Affordable Housing	1,000,000	-	-	-	-
Pandemic Response Fund	1,321,500	-	-	-	-
Marine Passenger Fee	4,303,700	6,579,000	5,579,000	5,208,500	6,845,000
Port Development Fund	-	2,500,000	2,500,000	-	-
Bartlett Regional Hospital	-	-	-	-	667,000
Special Assessments Funds	7,600	6,100	6,100	4,800	4,700
Permanent Fund	107,300	159,200	159,200	109,200	112,100
Fleet & Equipment Reserve	34,100	-	-	-	-
Capital Projects	800,000	3,023,100	3,023,100	-	-
Total Support From Other Funds	63,235,000	56,117,300	55,117,300	54,984,400	46,376,700
Total Funding Sources	158,124,600	143,089,100	150,153,300	141,458,200	138,360,300
FUND BALANCE					
Beginning of Period Reserved Balance	19,030,000	19,060,000	19,060,000	16,555,000	16,555,000
Increase (Decrease) in Reserve	30,000	(2,505,000)	(2,505,000)	-	-
End of Period Reserve	19,060,000	16,555,000	16,555,000	16,555,000	16,555,000
Available Fund Balance					
Beginning of Period	11,046,300	28,511,400	28,511,400	27,542,000	27,542,000
Increase (Decrease) in Fund Balance	17,465,100	(16,478,400)	(969,400)	(3,625,900)	(9,985,500)
End of Period Fund Available	\$ 28,511,400	12,033,000	27,542,000	23,916,100	17,556,500

AREAWIDE / GENERAL FUND SUMMARY

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 26,870,700	29,532,100	27,902,300	30,044,300	29,723,000
Commodities and Services	13,205,700	17,352,100	16,341,900	16,439,500	16,811,900
Assembly Grants	11,728,200	11,261,600	9,549,100	6,589,300	8,530,600
Assembly Special Contracts	239,500	205,000	200,000	205,000	205,000
Contingency	10,500	251,000	140,000	251,000	20,000
Capital Outlay	341,700	407,300	340,100	6,800	236,800
Support to Other Funds	43,042,600	50,010,200	50,010,200	37,352,000	38,758,300
Total Expenditures	95,438,900	109,019,300	104,483,600	90,887,900	94,285,600
FUNDING SOURCES					
State Support					
ASHA in Lieu of Taxes	74,400	74,400	85,500	74,400	85,500
Miscellaneous Grants	4,185,000	2,336,300	2,422,300	1,755,800	2,260,100
Total State Support	4,259,400	2,410,700	2,507,800	1,830,200	2,345,600
Federal Support					
Federal in Lieu Taxes	2,737,900	2,737,900	2,917,700	2,737,900	2,917,700
Miscellaneous Grants	32,300	-	-	-	-
Total Federal Support	2,770,200	2,737,900	2,917,700	2,737,900	2,917,700
Local Support					
Property Taxes	39,668,800	40,546,300	39,844,100	40,546,300	40,594,200
Charges for Services	1,645,700	1,987,800	2,818,600	1,989,000	2,826,300
Licenses, Permits, Fees	780,600	755,000	784,900	785,000	791,700
Sales	21,000	26,400	21,700	26,900	21,600
Fines and Forfeitures	61,100	75,800	68,400	75,800	70,000
Rentals and Leases	74,300	73,000	66,500	75,400	74,400
Donations and Contributions	36,100	15,400	16,800	15,400	15,200
Private Grants	900	64,500	33,600	62,000	81,800
Investment and Interest Income	12,784,000	4,418,000	11,116,700	4,418,000	6,693,900
Other Revenue	304,800	71,200	178,000	71,200	96,300
Capital Projects Indirect Cost Allocation	631,800	600,000	600,000	600,000	650,000
Interdepartmental Charges	5,394,200	6,211,900	6,165,300	6,227,500	6,679,000
Total Local Support	61,403,300	54,845,300	61,714,600	54,892,500	58,594,400
Total Revenues	68,432,900	59,993,900	67,140,100	59,460,600	63,857,700

AREAWIDE / GENERAL FUND SUMMARY

	FY24 Actuals	FY25		FY26 Approved Budget	FY26 Revised Budget
		Amended Budget	Projected Actuals		
Support From Other Funds					
Sales Tax	44,339,300	35,164,300	35,164,300	24,508,400	11,860,700
Hotel Tax	1,825,700	1,982,900	1,982,900	2,003,600	2,001,600
Tobacco Excise Tax	2,050,600	2,012,100	2,012,100	2,012,100	2,012,100
Affordable Housing	1,000,000	-	-	-	-
Pandemic Response Fund	1,321,500	-	-	-	-
Marine Passenger Fee	2,532,500	3,782,900	2,782,900	2,412,400	3,784,200
Port Development Fund	-	2,500,000	2,500,000	-	-
Bartlett Regional Hospital	-	-	-	-	667,000
Special Assessment Funds	7,600	6,100	6,100	4,800	4,700
Permanent Fund	107,300	159,200	159,200	109,200	112,100
Fleet and Equipment Reserve	34,100	-	-	-	-
Capital Projects	800,000	3,023,100	3,023,100	-	-
Total Support From Other Funds	54,018,600	48,630,600	47,630,600	31,050,500	20,442,400
Total Funding Sources	122,451,500	108,624,500	114,770,700	90,511,100	84,300,100
FUND BALANCE					
Beginning of Period Reserved Balance	19,030,000	19,060,000	19,060,000	16,555,000	16,555,000
Increase (Decrease) in Reserve	30,000	(2,505,000)	(2,505,000)	-	-
End of Period Reserve	19,060,000	16,555,000	16,555,000	16,555,000	16,555,000
Available Fund Balance					
Beginning of Period	(25,733,600)	1,249,000	1,249,000	14,041,100	14,041,100
Increase (Decrease) in Fund Balance	26,982,600	2,110,200	12,792,100	(376,800)	(9,985,500)
End of Period Fund Available	\$ 1,249,000	3,359,200	14,041,100	13,664,300	4,055,600

ROADED SERVICE AREA SUMMARY

	FY24 Actuals	FY25		FY26 Approved Budget	FY26 Revised Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 26,157,800	31,202,000	28,461,700	31,692,500	31,146,700
Commodities and Services	13,496,300	15,245,500	14,631,600	15,746,500	15,741,300
Capital Outlay	13,700	-	14,000	-	34,000
Support to:					
Eaglecrest	50,000	50,000	50,000	50,000	50,000
Downtown Parking	100,000	100,000	100,000	100,000	100,000
Total Expenditures	39,817,800	46,597,500	43,257,300	47,589,000	47,072,000
FUNDING SOURCES					
State Support					
State Shared Revenue	869,500	443,400	820,100	443,400	686,900
State Grants	1,712,500	1,761,500	3,008,400	1,761,500	2,380,900
Total State Support	2,582,000	2,204,900	3,828,500	2,204,900	3,067,800
Federal Support					
Secure Rural Schools/Roads	548,600	550,000	550,000	550,000	550,000
Federal Grants	518,200	462,000	448,500	601,100	653,300
Total Federal Support	1,066,800	1,012,000	998,500	1,151,100	1,203,300
Local Support					
Property Taxes	14,269,100	14,689,700	14,345,000	14,689,700	14,838,700
Vehicle Registration Taxes	720,700	762,000	720,000	784,900	720,000
Charges for Services	1,576,200	1,532,000	1,607,300	1,565,700	1,628,500
E911 Surcharge	821,300	810,000	810,000	810,000	810,000
Contracted Services	907,300	1,023,100	962,000	1,026,700	1,126,900
Licenses, Permits, Fees	154,300	148,900	152,100	149,400	152,000
Sales	29,800	29,500	27,800	30,000	31,300
Fines and Forfeitures	244,800	276,800	304,500	276,800	222,300
Rentals and Leases	561,700	580,800	560,800	585,900	565,200
Donations and Contributions	50,400	41,900	32,300	41,900	32,300
Private Grants	200,200	419,300	250,000	262,800	250,000
Investment and Interest Income	2,300	500	1,300	500	1,200
Other Revenue	54,000	25,500	42,700	30,700	30,700
Interdepartmental Charges	139,700	121,000	121,600	122,800	119,800
Total Local Support	19,731,800	20,461,000	19,937,400	20,377,800	20,528,900
Total Revenues	23,380,600	23,677,900	24,764,400	23,733,800	24,800,000

ROADED SERVICE AREA SUMMARY

	FY24 Actuals	FY25		FY26 Approved Budget	FY26 Revised Budget
		Amended Budget	Projected Actuals		
Support From Other Funds					
Sales Tax	5,336,300	2,581,700	2,581,700	19,028,900	19,211,200
Tobacco Excise Tax	668,600	668,600	668,600	668,600	-
Pandemic Response Fund	-	-	-	-	-
Marine Passenger Fee	1,771,200	2,796,100	2,796,100	2,796,100	3,060,800
Total Support From Other Funds	7,776,100	6,046,400	6,046,400	22,493,600	22,272,000
Total Funding Sources	31,156,700	29,724,300	30,810,800	46,227,400	47,072,000
FUND BALANCE					
Available Fund Balance					
Beginning of Period	29,584,300	20,923,200	20,923,200	8,476,700	8,476,700
Increase (Decrease) in Fund Balance	(8,661,100)	(16,873,200)	(12,446,500)	(1,361,600)	-
End of Period Fund Available	\$ 20,923,200	4,050,000	8,476,700	7,115,100	8,476,700

FIRE SERVICE AREA SUMMARY

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 2,980,000	3,759,900	3,224,900	3,854,400	4,137,200
Commodities and Services	2,392,800	2,695,800	2,661,900	2,752,800	2,851,000
Total Expenditures	5,372,800	6,455,700	5,886,800	6,607,200	6,988,200
FUNDING SOURCES					
Federal Support - Federal Grants	65,000	74,400	107,000	47,000	100,000
Local Support					
Property Taxes	1,795,500	1,846,000	1,803,000	1,846,000	1,864,000
Charges for Services	16,200	21,100	21,100	21,100	21,100
Contracted Services	1,189,900	1,358,500	1,189,900	1,365,300	1,330,800
Total Local Support	3,001,600	3,225,600	3,014,000	3,232,400	3,215,900
Support From Other Funds					
Sales Tax	1,340,900	1,340,900	1,340,900	1,340,900	3,562,900
Tobacco Excise Tax	99,400	99,400	99,400	99,400	99,400
Total Support From Other Funds	1,440,300	1,440,300	1,440,300	1,440,300	3,662,300
Total Funding Sources	4,516,400	4,740,300	4,571,800	4,719,700	6,988,200
FUND BALANCE					
Beginning of Period	7,195,600	6,339,200	6,339,200	5,024,200	5,024,200
Increase (Decrease) in Fund Balance	(856,400)	(1,715,400)	(1,315,000)	(1,887,500)	-
End of Period Fund Balance	\$ 6,339,200	4,623,800	5,024,200	3,136,700	5,024,200

NOTES

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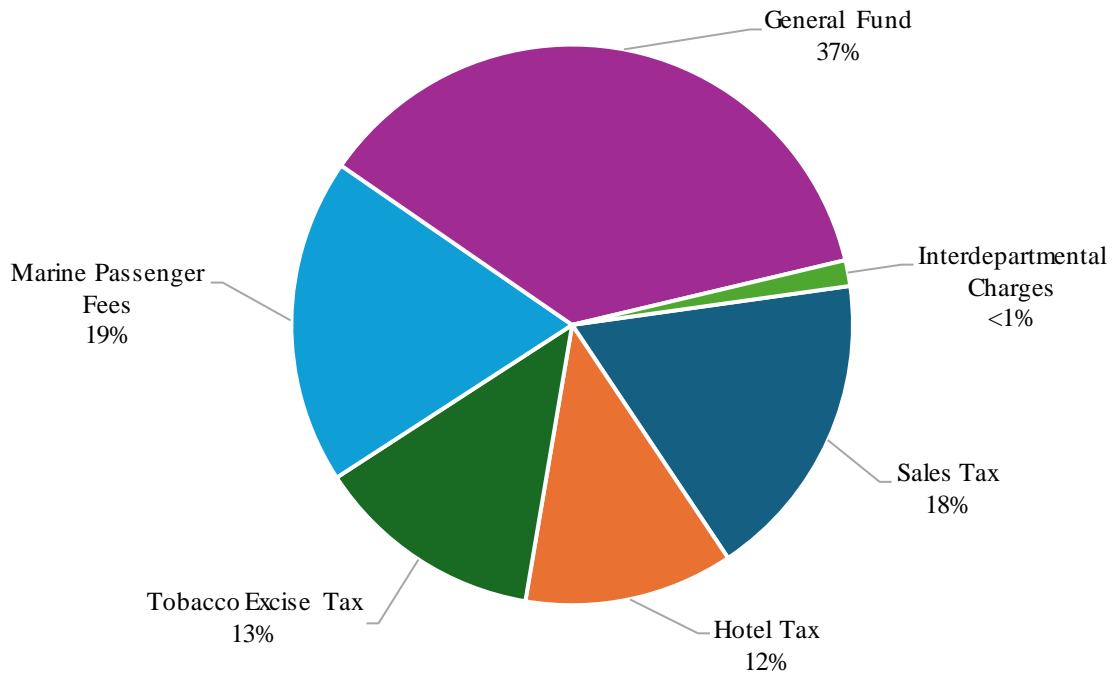
MAYOR AND ASSEMBLY

MISSION STATEMENT

The mission of the Mayor and Assembly is to exercise the legislative and policy-making powers of the municipality and to provide for the performance of all duties and obligations imposed upon the municipality by Charter. The Mayor shall preside at meetings of the Assembly; be a member of the Assembly with all the powers and duties of that office; and in emergencies, have the powers conferred by law upon peace officers and shall exercise such powers to prevent disorder, preserve the public peace and health, and to provide for the safety of persons and property.

FY26 REVISED BUDGET \$ 10,534,100

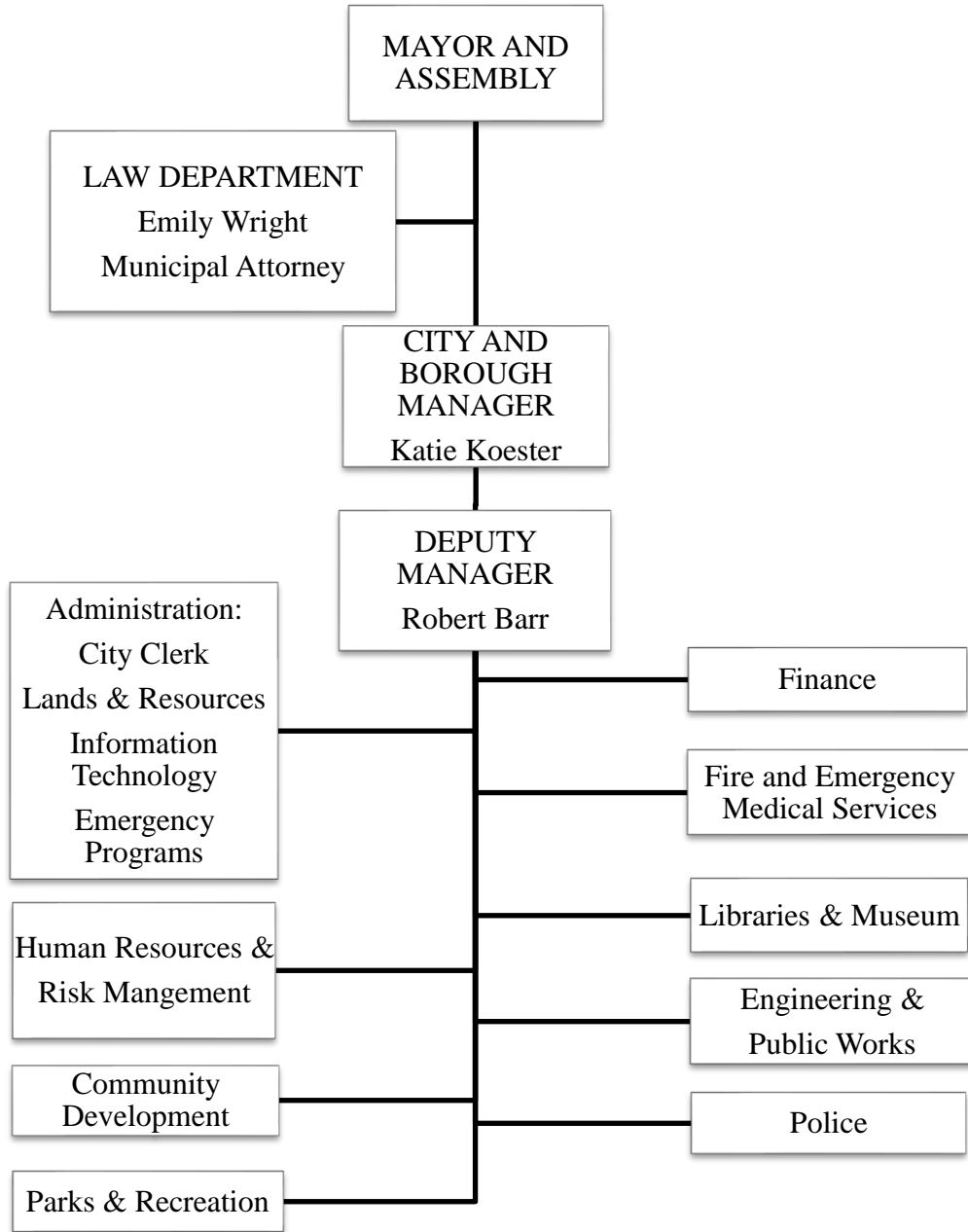
FUNDING SOURCES



See the Glossary for definitions of terms.

MAYOR AND ASSEMBLY

FUNCTIONAL ORGANIZATION CHART



MAYOR AND ASSEMBLY

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 310,900	377,700	333,900	377,800	415,800
Commodities and Services	874,900	2,106,100	2,106,500	1,992,600	1,587,700
Other Grants and Community Projects	11,728,200	11,261,600	9,549,100	6,589,300	8,530,600
Total Expenditures	12,914,000	13,745,400	11,989,500	8,959,700	10,534,100
FUNDING SOURCES					
Interdepartmental Charges	64,800	123,900	123,900	123,900	157,000
State Grants	2,000,000	-	-	-	-
Support from:					
Sales Tax	920,500	1,780,500	1,780,500	1,380,500	1,880,500
Hotel Tax	1,200,000	1,267,900	1,267,900	1,267,900	1,267,900
Tobacco Excise Tax	1,386,900	1,386,900	1,386,900	1,386,900	1,386,900
Marine Passenger Fees	895,400	2,309,000	1,309,000	934,000	1,979,700
Affordable Housing	1,000,000	-	-	-	-
General Fund	5,446,400	6,877,200	6,121,300	3,866,500	3,862,100
Total Funding Sources	\$ 12,914,000	13,745,400	11,989,500	8,959,700	10,534,100
STAFFING	9.00	9.00	9.00	9.00	9.00

FUND BALANCE

The Mayor and Assembly Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

The Mayor and Assembly FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$1,574,400 (17.6%).

The significant budgetary changes include:

FY26 Revised Budget

- Personnel Services increased \$38,000 (10.1%) due to increased wages.
- Commodities and services decreased \$404,900 (20.3%) primarily due to Floyd Dryden property costs now accounted for in special revenue funds.
- Other grants and community projects increased \$1,941,300 (29.5%) due to increased grant awards.

MAYOR AND ASSEMBLY

COMPARATIVES BY CATEGORY

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
Operations:					
Personnel Services	\$ 310,900	377,700	333,900	377,800	415,800
Commodities and Services	635,400	1,901,100	1,906,500	1,787,600	1,382,700
Total	946,300	2,278,800	2,240,400	2,165,400	1,798,500
Assembly Grants:					
Partner Agencies:					
Arts and Humanities Council	202,000	353,000	353,000	202,000	202,000
Juneau Economic Development Council	440,000	440,000	440,000	440,000	440,000
Juneau Small Business Development Center	28,500	28,500	28,500	-	28,500
Social Service Grants	1,850,500	1,803,900	1,803,900	1,803,900	1,803,900
Childcare	2,330,000	2,655,000	2,388,300	1,305,000	1,846,900
Travel Juneau	1,659,400	1,797,700	1,797,700	1,797,700	1,840,700
Better Capital City	723,000	555,000	555,000	555,000	655,000
Juneau Festival Committee	39,500	59,000	59,000	45,000	-
Douglas Fourth of July	3,500	3,500	3,500	3,500	50,200
Parents for a Safe Graduation	3,000	3,000	3,000	3,000	3,500
Community Grants:					
Sealaska Heritage - Celebration	30,000	-	-	30,000	30,000
Housing First	1,400,000	-	-	-	-
Franklin Dock Enterprises, LLC	159,800	180,000	180,000	180,000	180,000
Alaska Juneau (AJ) Dock, LLC	160,000	180,000	180,000	180,000	180,000
Clean Technology Tourism Revolving Loan Program	-	1,000,000	-	-	1,000,000
Mobile Data Purchase	-	100,000	100,000	-	-
Tourism Best Management Practices	24,900	44,200	44,200	44,200	47,000
Downtown Business Association	130,000	130,000	130,000	-	-
University of Alaska Southeast - Whale Health Study	-	160,000	160,000	-	-
NOAA - Statter Harbor Signage	-	25,000	25,000	-	-
St. Vincent de Paul	-	35,000	35,000	-	-
Juneau Mountain Bike Alliance	-	40,000	40,000	-	-
Heat Smart	149,100	668,800	222,900	-	222,900
Gastineau Human Services - Low Income Housing	2,000,000	500,000	500,000	-	-
Sealaska Heritage - STEAM Makerspace	320,000	500,000	500,000	-	-
The Rock Dump	50,000	-	-	-	-
Juneau Nordic Ski Club	25,000	-	-	-	-
Total	11,728,200	11,261,600	9,549,000	6,589,300	8,530,600
Special Contracts:					
Lobbyist	202,100	190,000	190,000	190,000	190,000
Hearing Officers	37,400	15,000	10,000	15,000	15,000
Total	239,500	205,000	200,000	205,000	205,000
Total Expenditures	\$ 12,914,000	13,745,400	11,989,400	8,959,700	10,534,100

Effective in FY24, the Juneau Alliance for Mental Health, Inc. grant was merged into the Social Service Grants program.

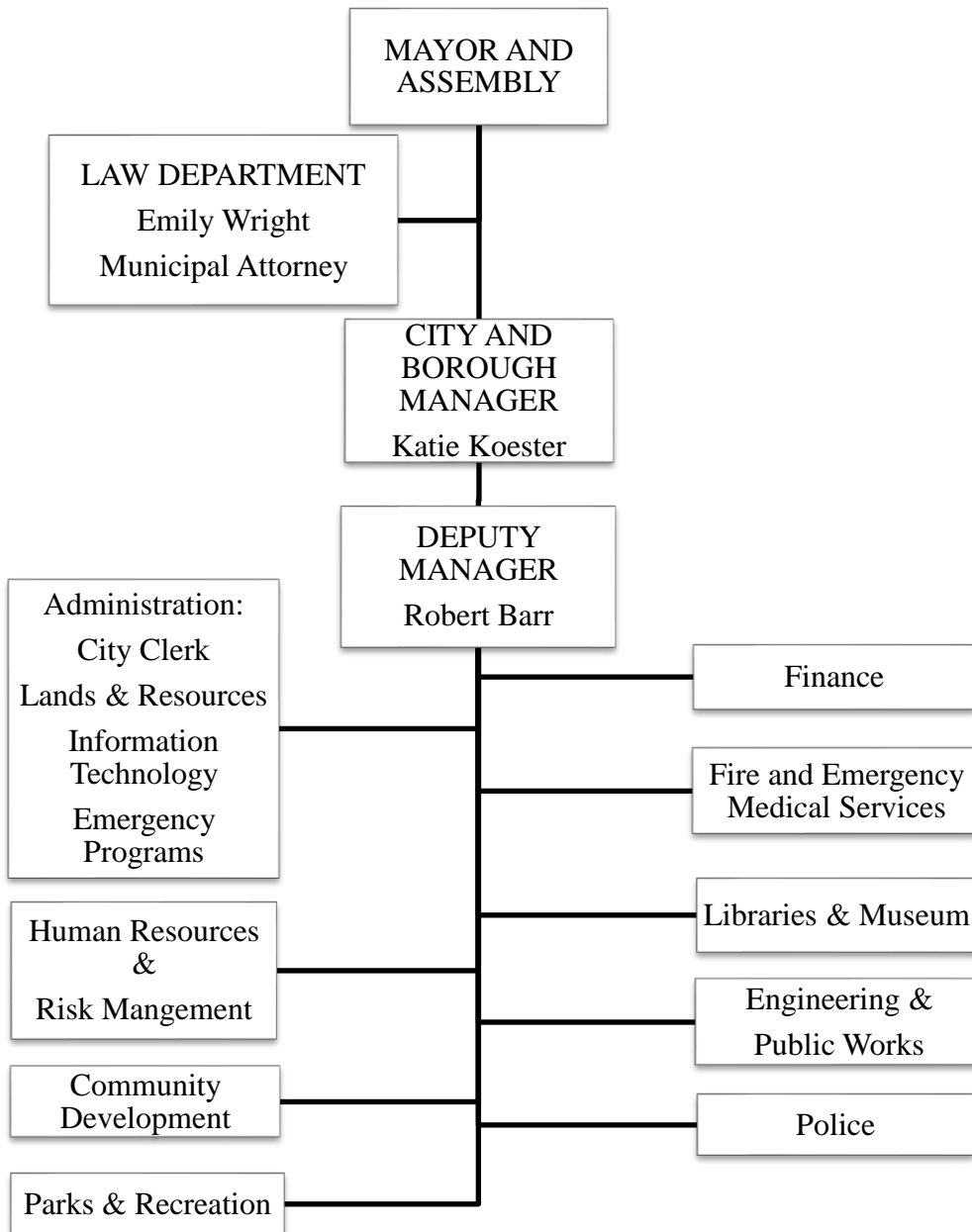
CITY MANAGER

MISSION STATEMENT

The City Manager’s Office delivers management services to carry out Assembly policy, provides oversight of CBJ assets and services and works to assure fairness and consistency in CBJ activities and responsibilities.

FY26 REVISED BUDGET \$ 4,113,900

FUNCTIONAL ORGANIZATION CHART



CITY MANAGER

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,730,300	1,723,000	1,710,900	1,751,600	2,228,600
Commodities and Services	1,024,000	1,725,600	1,429,200	1,264,200	1,639,300
Voter Information	8,500	16,500	15,400	16,500	16,000
Capital Outlay	181,300	314,400	294,100	-	230,000
Total Expenditures	2,944,100	3,779,500	3,449,600	3,032,300	4,113,900
FUNDING SOURCES					
Interdepartmental Charges	431,900	468,700	468,700	468,700	537,200
State Grants	438,600	1,131,500	1,151,700	545,000	1,125,100
Support from:					
Marine Passenger Fees	650,600	358,800	358,800	363,300	523,100
General Fund	1,423,000	1,820,500	1,470,400	1,655,300	1,928,500
Total Funding Sources	\$ 2,944,100	3,779,500	3,449,600	3,032,300	4,113,900
STAFFING	11.75	10.25	9.50	10.25	12.50

FUND BALANCE

The City Manager Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The City Manager FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$1,081,600 (35.7%).

The significant budgetary changes include:

FY26 Revised Budget

- Personnel services increased \$477,000 (27.2%) primarily due to the addition of new positions as part of the Civic Engagement and Communications Strategy implementation.
- Commodities and services increased \$375,100 (29.7%) primarily due to increases in contractual services and materials and commodities.
- Capital outlay increased \$230,000 (100%) due to increased software services.

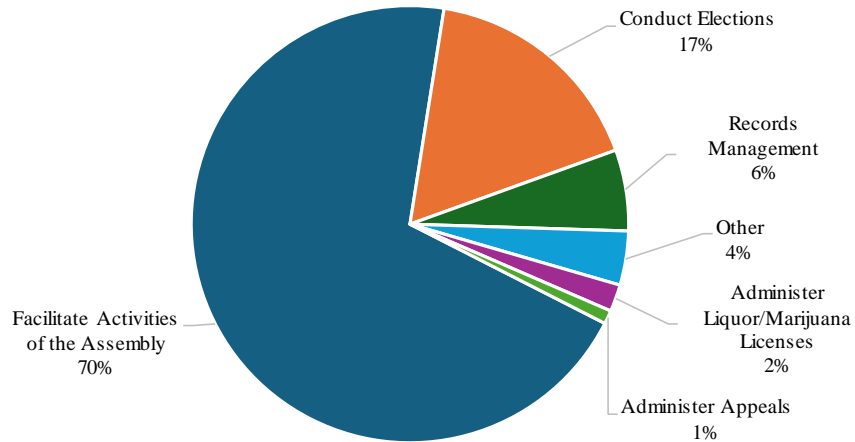
CITY CLERK

MISSION STATEMENT

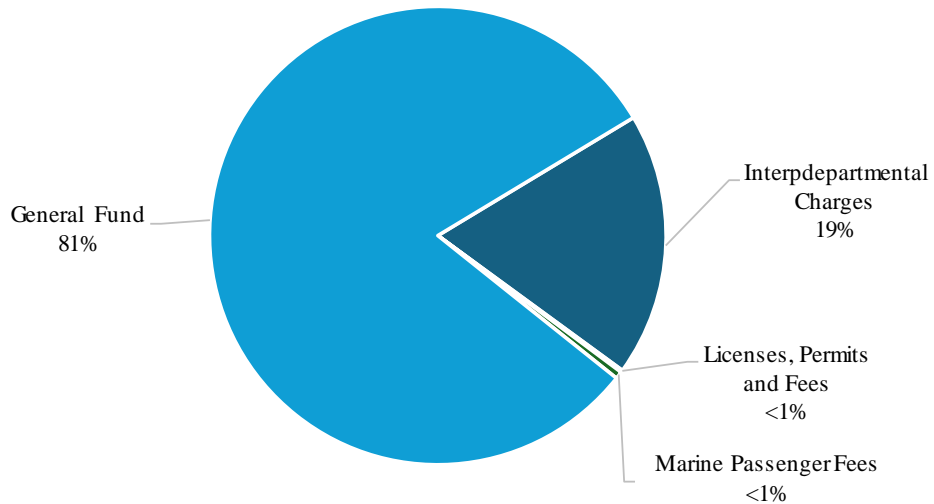
The Municipal Clerk provides access to the work of the Assembly and ensures fair and accurate elections.

FY26 REVISED BUDGET \$ 971,800

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 513,800	567,200	558,100	574,900	586,200
Commodities and Services	285,100	375,700	335,600	383,600	385,600
Total Expenditures	798,900	942,900	893,700	958,500	971,800
FUNDING SOURCES					
Interdepartmental Charges	97,000	136,100	136,100	136,100	181,000
Licenses, Permits and Fees	500	1,500	1,000	1,500	1,500
Other Income	-	-	300	-	-
Support from:					
Marine Passenger Fees	2,500	4,000	4,000	4,000	5,100
General Fund	698,900	801,300	752,300	816,900	784,200
Total Funding Sources	\$ 798,900	942,900	893,700	958,500	971,800
STAFFING	4.50	4.50	4.50	4.50	4.50
FUND BALANCE					

The City Clerk and Elections Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The City Clerk FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$13,300 (1.4%).

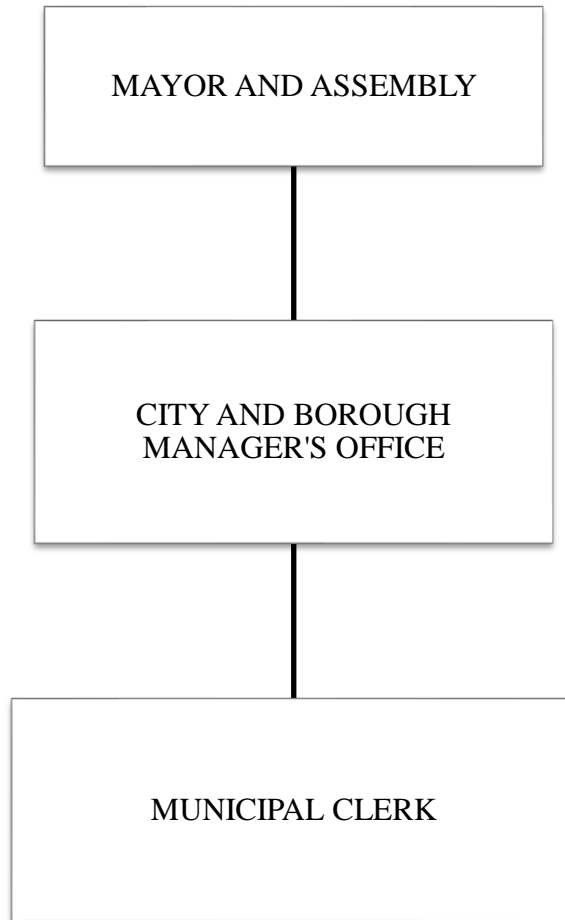
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services increased \$11,300 (2.0%) primarily due to merit increases.
- Commodities and services increased \$2,000 (0.5%) primarily due to inflationary increases in contractual services.

CITY CLERK

FUNCTIONAL AND STAFFING ORGANIZATION CHART



Staff support to Assembly, its Standing Committees and appointed boards and commissions

Manages municipal calendar and ensures public notice requirements are met

Administers Assembly approval of AMCO Liquor and Marijuana licenses and permits

Manages public records requests and serves as the custodian of historical and permanent records

Election Official

Administers appeals

NOTES

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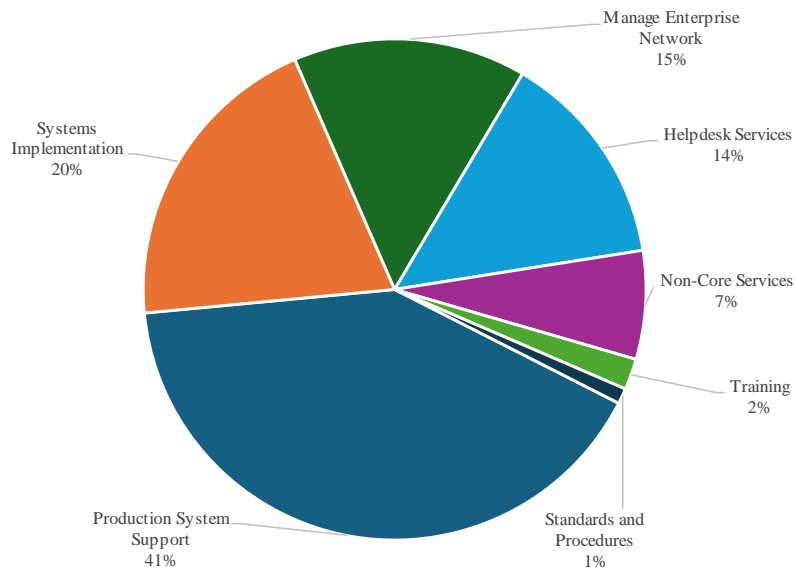
INFORMATION TECHNOLOGY

MISSION STATEMENT

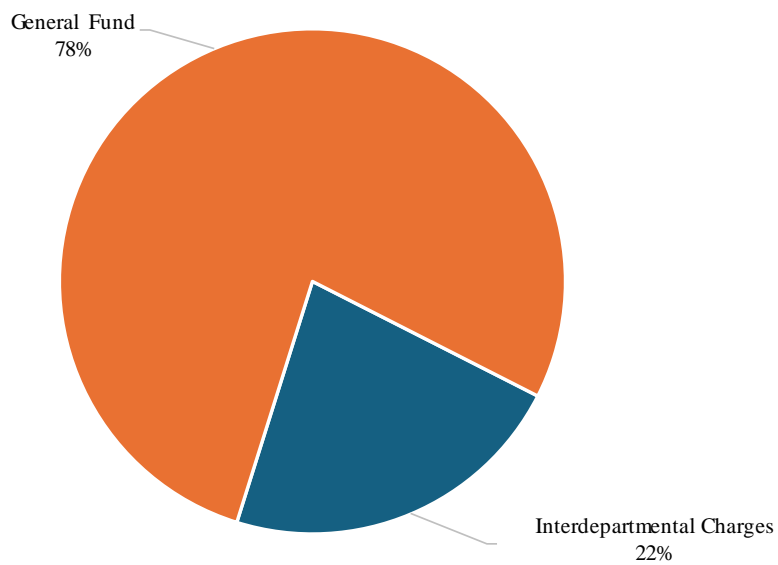
The mission of the Information Technology Division is to provide secure technology services for the City and Borough of Juneau.

FY26 REVISED BUDGET **\$ 4,849,800**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

INFORMATION TECHNOLOGY

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 2,142,700	2,096,700	2,075,400	2,140,400	2,136,700
Commodities and Services	1,966,400	2,584,100	2,261,500	2,666,500	2,713,100
Capital Outlay	5,300	-	-	-	-
Total Expenditures	4,114,400	4,680,800	4,336,900	4,806,900	4,849,800
FUNDING SOURCES					
Interdepartmental Charges	906,100	1,000,800	954,100	1,000,800	1,083,100
Support from:					
General Fund	3,208,300	3,680,000	3,382,800	3,806,100	3,766,700
Total Funding Sources	\$ 4,114,400	4,680,800	4,336,900	4,806,900	4,849,800
STAFFING	16.00	15.00	15.00	15.00	15.00
FUND BALANCE					

The Information Technology Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The Information Technology FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$42,900 (0.9%).

The significant budgetary changes include:

FY26 Revised Budget

- Personnel services decreased \$3,700 (0.2%) due to longevity personnel changes.
- Commodities and services increased \$46,600 (1.7%) primarily due to increased rent costs.

COMMUNITY DEVELOPMENT

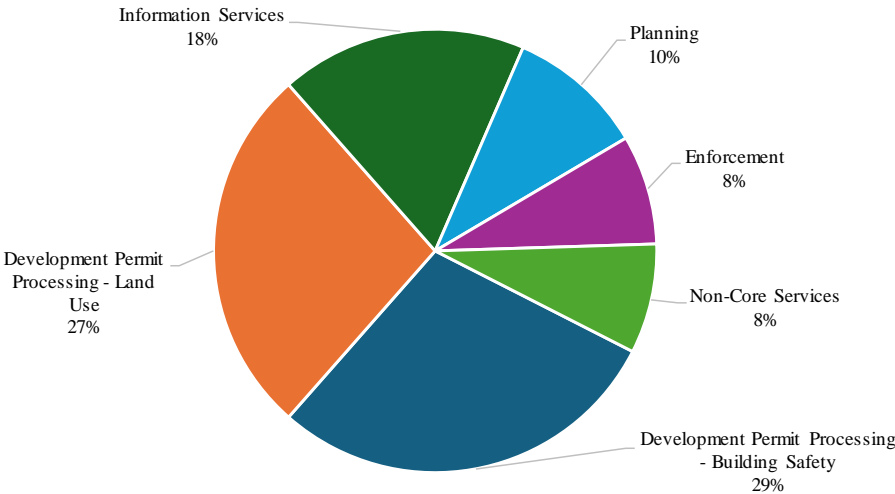
MISSION STATEMENT

Guide the development of a safe, attractive and efficient community consistent with the public interest.

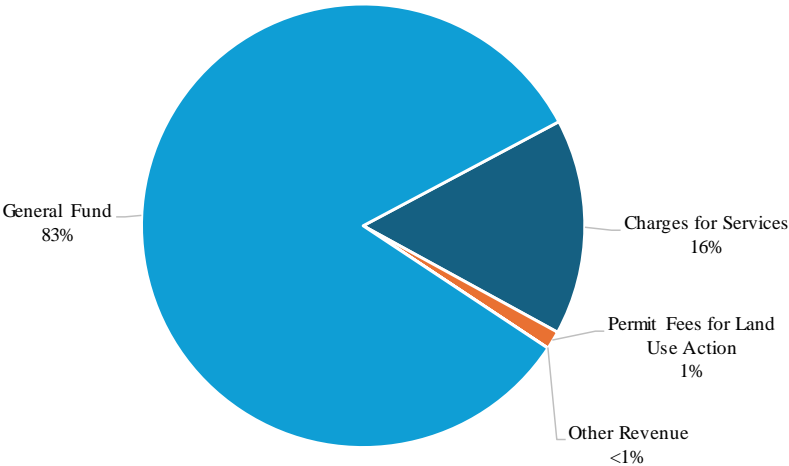
FY26 REVISED BUDGET

\$4,127,200

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

COMMUNITY DEVELOPMENT

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 3,064,600	3,506,000	3,113,400	3,574,300	3,519,200
Commodities and Services	763,300	900,800	565,100	729,300	608,000
Total Expenditures	3,827,900	4,406,800	3,678,500	4,303,600	4,127,200
FUNDING SOURCES					
Charges for Services	618,300	610,000	650,000	640,000	650,000
Permit Fees for Land Use Action	65,500	53,200	54,700	53,200	55,000
State Grants	301,800	-	-	-	-
Federal Grants	31,900	-	-	-	-
Other Revenue	100	100	400	100	300
Support from:					
General Fund	2,810,300	3,743,500	2,973,400	3,610,300	3,421,900
Total Funding Sources	\$ 3,827,900	4,406,800	3,678,500	4,303,600	4,127,200
STAFFING	24.66	25.66	25.66	25.66	25.66

FUND BALANCE

The Community Development Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHT

The Community Development FY26 Revised Budget shows a decrease from the FY26 Approved Budget of \$176,400 (4.1%).

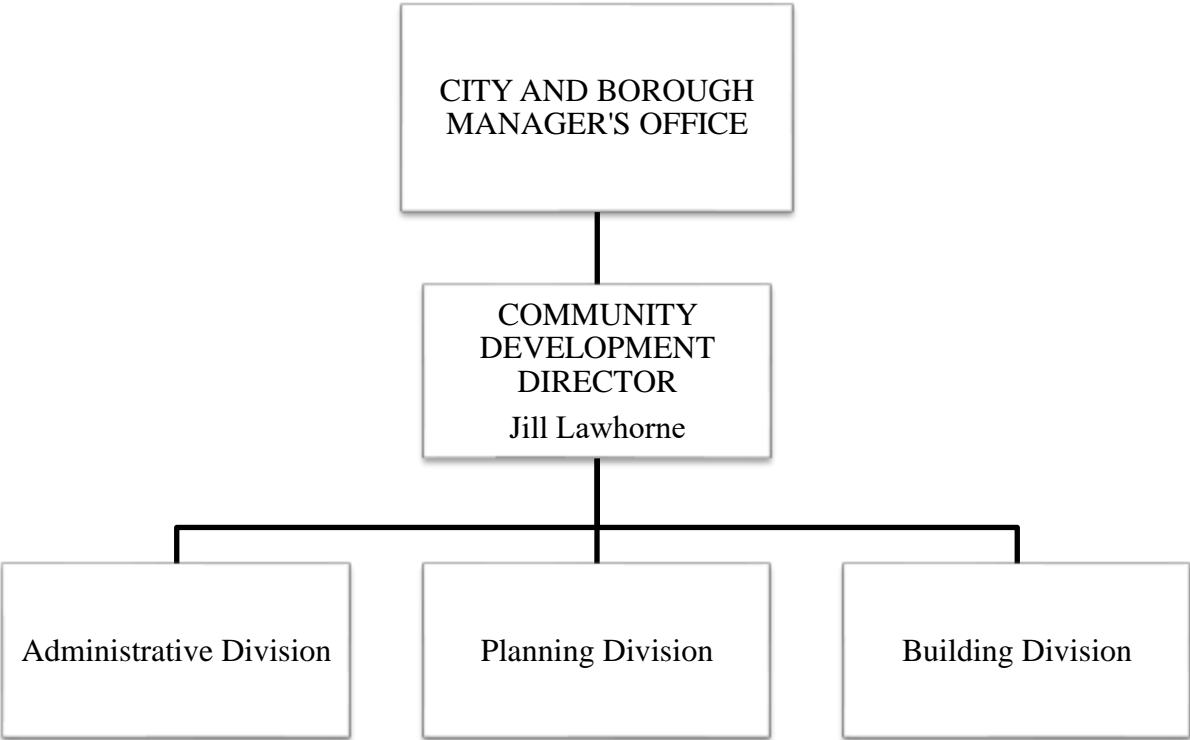
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services decreased \$55,100 (1.5%) due to longevity personnel changes.
- Commodities and services decreased \$121,300 (4.1%) primarily due to Comprehensive Plan work being moved from the operating budget to a Capital Improvement Project.

COMMUNITY DEVELOPMENT

FUNCTIONAL ORGANIZATION CHART



NOTES

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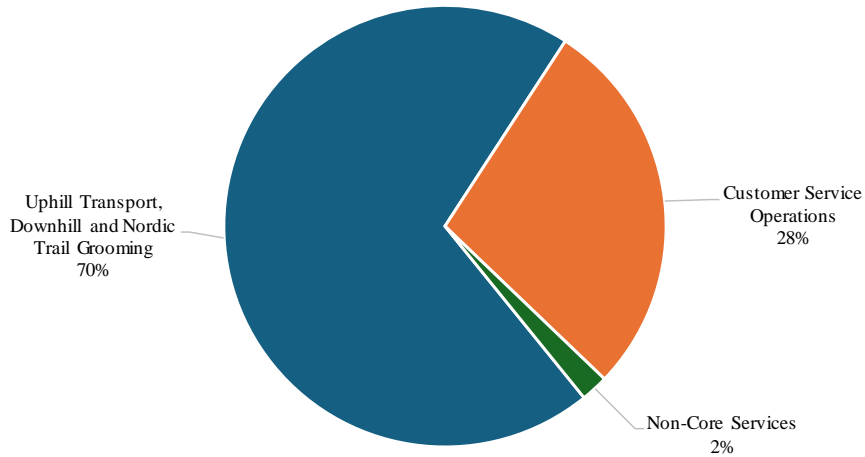
EAGLECREST

MISSION STATEMENT

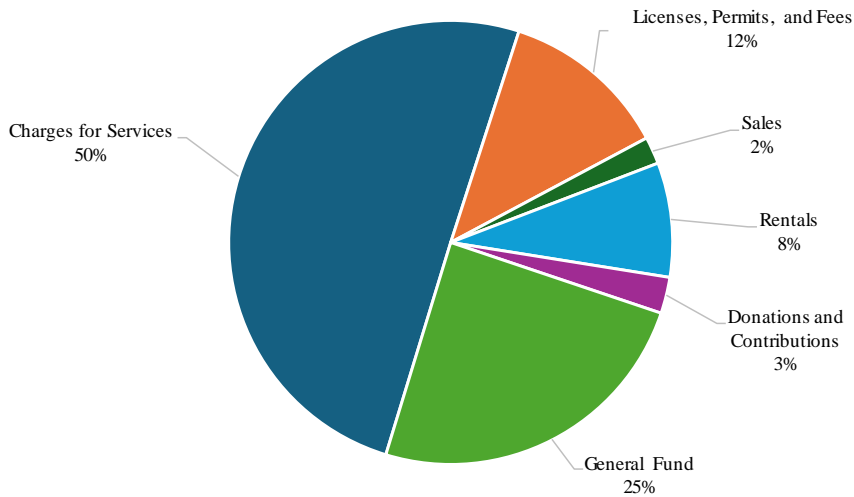
Eaglecrest Ski Area is a community owned winter recreation area and year-round destination for outdoor recreation and education, providing a wide range of affordable winter and summer outdoor recreational activities.

FY26 REVISED BUDGET **\$ 6,559,900**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

EAGLECREST

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,967,600	2,382,900	2,284,400	2,450,400	4,080,000
Commodities and Services	1,909,200	1,927,200	1,939,300	1,980,800	2,479,900
Total Expenditures	3,876,800	4,310,100	4,223,700	4,431,200	6,559,900
FUNDING SOURCES					
Charges for Services	1,835,900	1,957,000	1,647,600	2,048,000	1,903,000
Licenses, Permits, and Fees	282,600	398,000	355,000	448,000	463,000
Sales	90,700	81,400	75,000	81,400	75,000
Rentals and Leases	264,400	315,600	257,700	325,600	315,700
Donations and Contributions	100,000	100,000	100,000	100,000	100,000
Support from:					
Roaded Service Area	50,000	50,000	50,000	50,000	50,000
General Fund	1,005,500	1,398,800	1,398,800	880,000	880,000
Total Funding Sources	3,629,100	4,300,800	3,884,100	3,933,000	3,786,700
FUND BALANCE					
Available Fund Balance					
Beginning of Period	73,100	(174,600)	(174,600)	(514,200)	(514,200)
Increase (Decrease) in Fund Balance	(247,700)	(9,300)	(339,600)	(498,200)	(2,773,200)
End of Period Available	(174,600)	(183,900)	(514,200)	(1,012,400)	(3,287,400)
STAFFING	33.99	33.99	33.99	33.99	40.42

BUDGET HIGHLIGHTS

The Eaglecrest FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$2,128,700 (48.0%).

The significant budgetary changes include:

FY26 Revised Budget

- Personnel services increased \$1,629,600 (66.5%) primarily due to the addition of 6.43 FTEs and the Eaglecrest Board's request to increase their personnel services budget by 40% to bring the Eaglecrest wage scale in line with industry standard.
- Commodities and services increased \$499,100 (25.2%) primarily due to increased contributions to the Fleet and Equipment Reserve and increases to contractual services for maintenance and repairs.

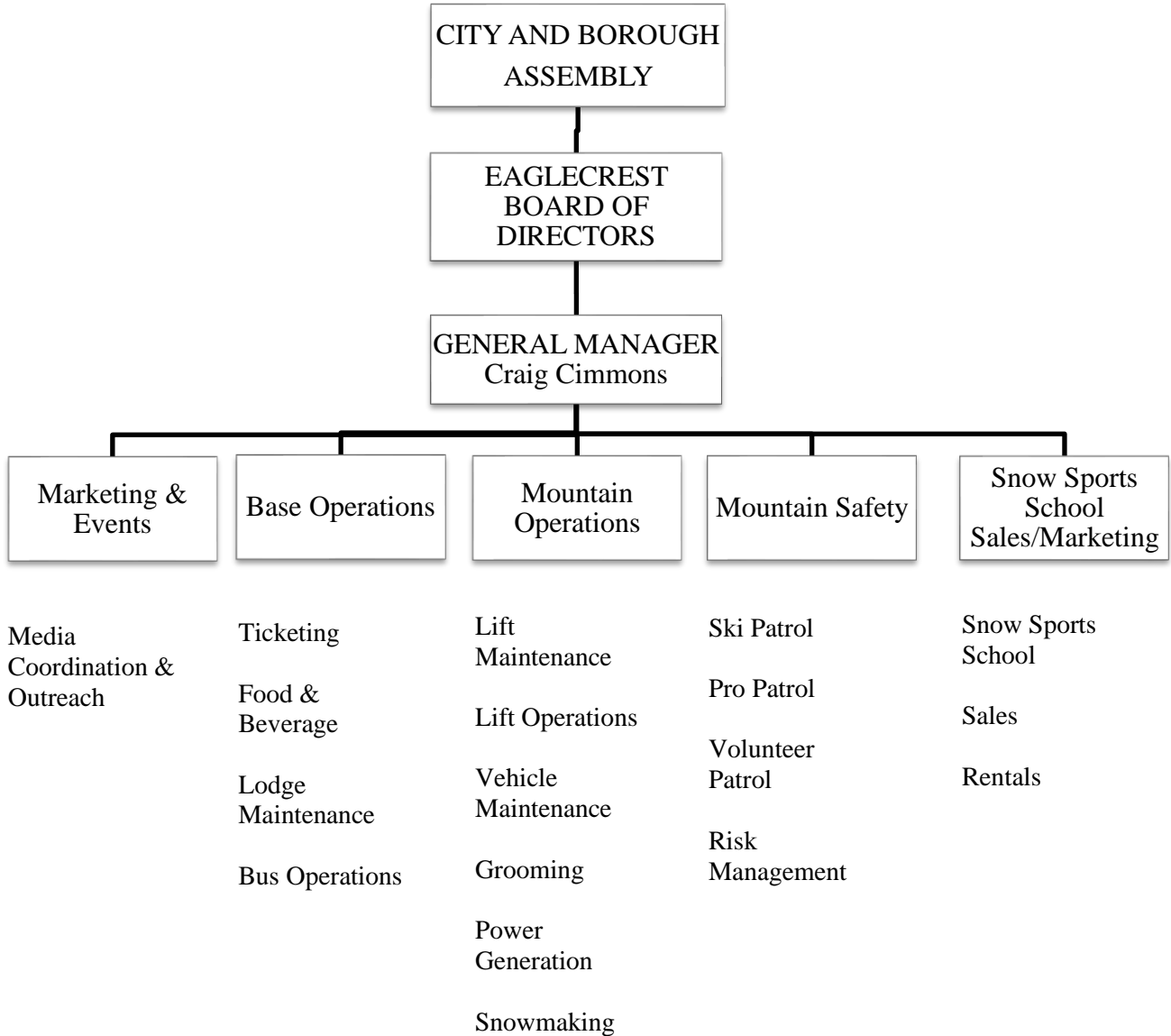
During the FY25 Biennial Budget cycle, it was stated that Eaglecrest would receive a one-time General Fund loan for operational expenses and a 6% pay scale increase. Instead, the Assembly authorized a one-time General Fund subsidy.

EAGLECREST GONDOLA

In FY22, the Assembly appropriated funds to purchase a used gondola for installation at the Eaglecrest Ski Area to expand summer operations and increase year-round revenue. Eaglecrest entered into a revenue sharing agreement with Goldbelt Corporation in FY23, accepting a \$10 million investment to fund the installation of the gondola. The gondola is anticipated to be fully operational by the beginning of FY28.

EAGLECREST

FUNCTIONAL ORGANIZATION CHART



NOTES

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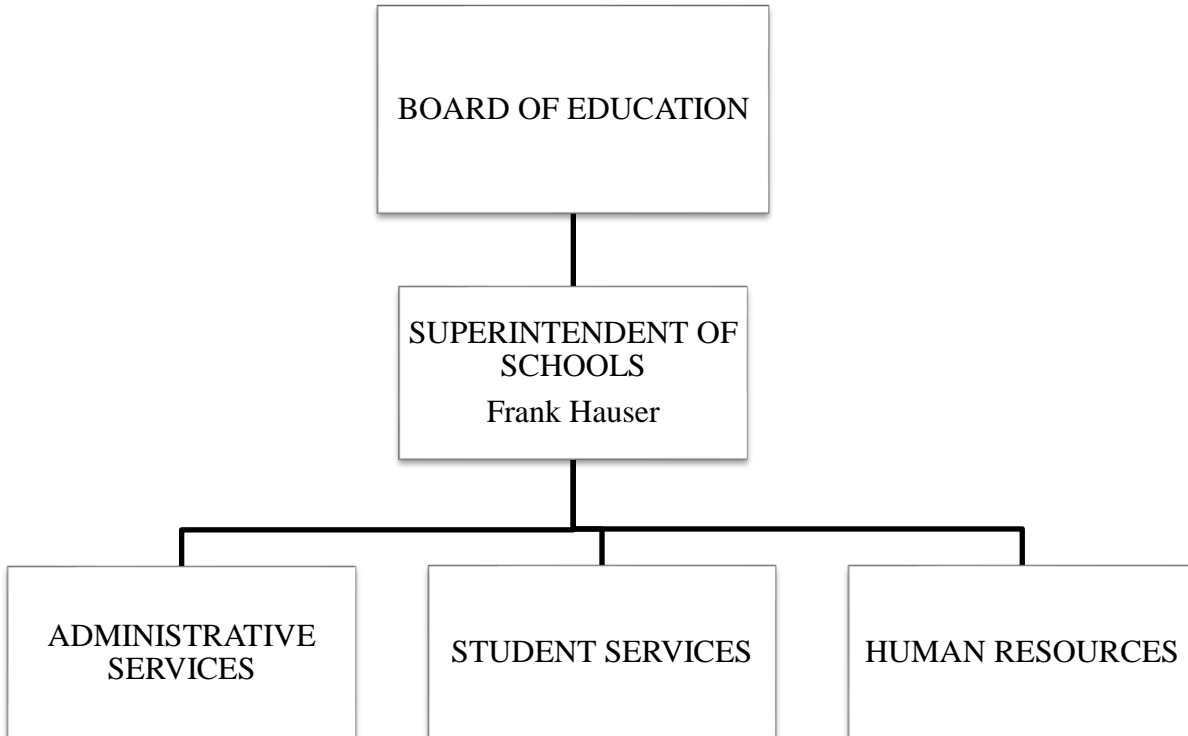
EDUCATION

MISSION STATEMENT

In Juneau we are all partners in providing each student with the skills, knowledge and attitudes to be a contributing citizen in a changing world.

FY26 REVISED BUDGET \$ 94,977,500

FUNCTIONAL ORGANIZATION CHART



EDUCATION

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Education - Operating Fund					
Personnel Services	49,796,200	59,680,700	57,616,700	59,725,100	72,160,600
Commodities and Services	6,499,800	8,146,700	10,075,600	8,331,300	6,574,100
Total Instructional	56,296,000	67,827,400	67,692,300	68,056,400	78,734,700
Education - Other Funds					
Personnel Services	12,059,500	5,525,000	5,525,000	5,525,000	5,525,000
Student Activity Fundraising	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
Commodities and Services	11,686,200	10,395,000	10,395,000	10,395,000	9,067,800
Total Non-Instructional	25,395,700	17,570,000	17,570,000	17,570,000	16,242,800
Total Expenditures	81,691,700	85,397,400	85,262,300	85,626,400	94,977,500
FUNDING SOURCES					
Education - Operating Fund					
State Foundation Funding	25,400,800	27,704,700	33,973,100	27,704,700	31,305,900
State Contribution for PERS/TRS	3,804,100	5,171,500	5,171,500	5,171,500	6,253,100
Federal	-	25,000	101,300	25,000	25,000
User Fees	299,800	-	-	-	-
Other	529,500	494,200	192,200	494,200	494,200
Support from:					
General Governmental Funds	30,775,800	34,432,000	34,432,000	34,432,000	35,004,700
Total Instructional	60,810,000	67,827,400	73,870,100	67,827,400	73,082,900
Education - Other Funds					
State	5,652,200	4,514,000	4,043,000	4,514,000	4,193,000
Federal	8,147,900	6,953,100	8,462,000	6,953,100	7,234,800
Private Grants	123,000	-	-	-	-
User Fees	5,158,500	375,000	375,000	375,000	375,000
Other	4,543,100	2,037,900	1,000,000	2,037,900	675,000
Student Activity Fundraising	-	1,650,000	1,650,000	1,650,000	1,650,000
Support from:					
General Governmental Funds	6,197,800	3,690,400	3,690,400	2,040,000	2,040,000
Total Non-Instructional	29,822,500	19,220,400	19,220,400	17,570,000	16,167,800
Total Funding Sources	90,632,500	87,047,800	93,090,500	85,397,400	89,250,700
FUND BALANCE					
Education - Operating Fund					
Beginning Available Fund Balance	(1,947,400)	2,566,600	2,566,600	8,744,400	8,744,400
Increase (Decrease) in Fund Balance	4,514,000	-	6,177,800	(229,000)	(5,651,800)
End of Period Available Fund Balance	2,566,600	2,566,600	8,744,400	8,515,400	3,092,600
Education - Other Funds					
Beginning Available Fund Balance	194,100	4,620,900	4,620,900	6,271,300	6,271,300
Increase (Decrease) in Fund Balance	4,426,800	1,650,400	1,650,400	-	(75,000)
End of Period Available Fund Balance	4,620,900	6,271,300	6,271,300	6,271,300	6,196,300
Total Available Fund Balance	\$ 7,187,500	8,837,900	15,015,700	14,786,700	9,288,900

EDUCATION

BUDGET HIGHLIGHTS

The School District budget is approved by the School Board and then submitted to the Mayor and Assembly for adoption. By city charter, the Mayor and Assembly must formally adopt the School District budget. The only action, other than adoption, taken by the Mayor and Assembly is to establish the amount of support provided to the School District by the CBJ.

The Juneau School District (JSD) experienced a significant deficit in FY24 as a result of multiple years of insufficient state funding, over projecting enrollment, and financial mismanagement. The Board of Education addressed the deficit through expenditure cuts and the closure and consolidation of multiple school facilities. The Juneau Assembly appropriated \$3.9 million from the General Fund to enable the school district to complete the FY24 school year, which helped pay for non-instructional costs.

The Assembly also appropriated a one-time \$4.1 million loan from the Restricted Budget Reserve to enable the school district to complete the FY24 school year. JSD did not end up needing or taking advantage of this loan.

In FY25, the Juneau Assembly appropriated \$1.65 million from the General Fund to support JSD by covering non-instructional facilities maintenance costs. This appropriation is currently represented by the surplus in the Education - Other Funds fund balance in FY25 in the presentation above. JSD intends to process a budget amendment before June 30 for the FY25 budget to appropriate the expenditure authority associated with this financial support from CBJ.

The School District's FY26 Revised Budget assumes a \$400 increase to the base student allocation. Depending on the final base student allocation determined by the Alaska State Legislature, this budget is subject to change.

NOTES

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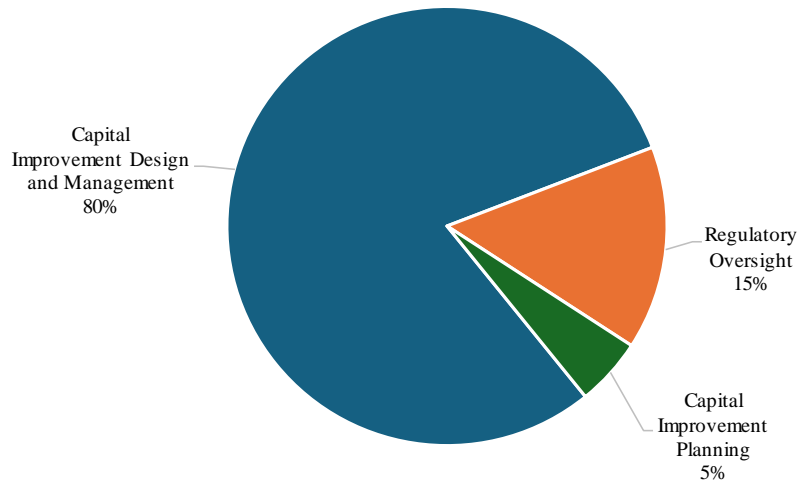
ENGINEERING

MISSION STATEMENT

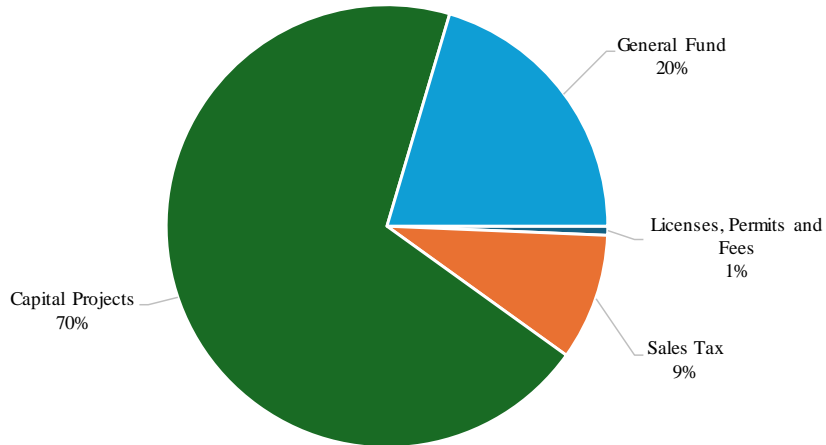
To help CBJ make capital improvements in an expeditious, cost effective manner.

FY26 REVISED BUDGET **\$ 1,514,200**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

ENGINEERING

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,067,500	3,323,500	1,230,100	3,378,600	1,082,700
Commodities and Services	280,100	664,500	580,700	382,500	431,500
Total Expenditures	1,347,600	3,988,000	1,810,800	3,761,100	1,514,200
FUNDING SOURCES					
Interdepartmental Charges	-	-	-	-	-
Licenses, Permits and Fees	16,300	15,000	2,600	15,000	10,000
State Revenue	19,100	-	-	-	-
Support from:					
Sales Tax	140,000	140,000	140,000	140,000	140,000
Capital Projects	1,104,700	3,319,000	1,062,700	3,383,300	1,055,100
General Fund	67,500	514,000	605,500	222,800	309,100
Total Funding Sources	\$ 1,347,600	3,988,000	1,810,800	3,761,100	1,514,200
STAFFING	21.40	21.10	21.10	21.10	21.80
FUND BALANCE					

The Engineering Division is a component of the General Fund and Capital Improvement Projects. General Engineering is a component of the General Fund. CIP Engineering is a component of the Capital Improvement Projects Fund.

BUDGET HIGHLIGHTS

The Engineering FY26 Revised Budget shows a decrease from the FY26 Approved Budget of \$2,246,900 (59.7%).

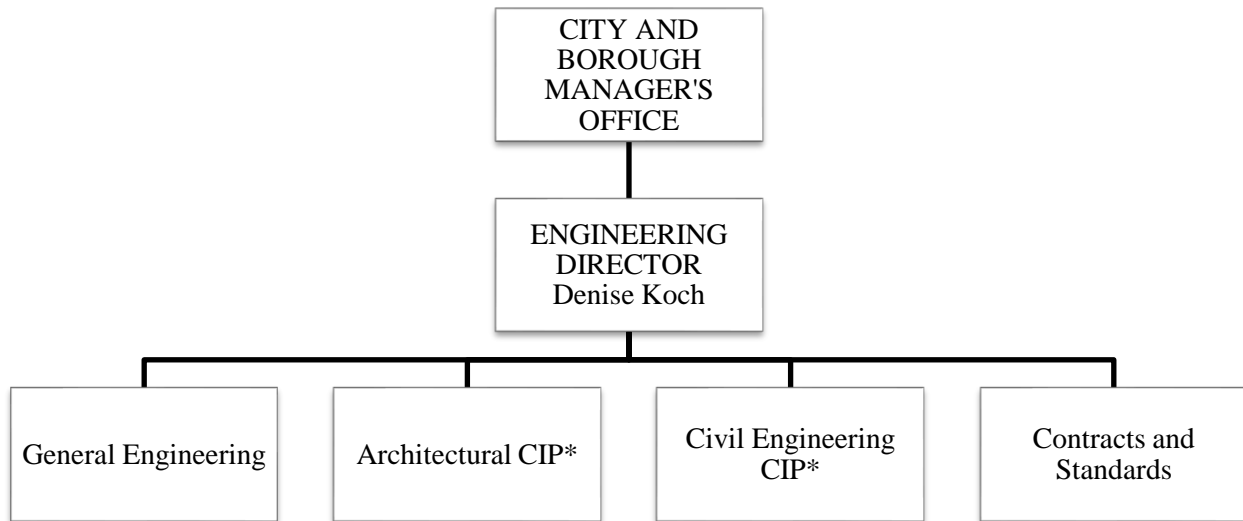
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services decreased \$2,295,900 (68.0%) due to a change in approach to how engineer salaries are recorded when charging to capital improvement projects.
- Commodities and services increased \$49,000 (12.8%) primarily due to inflationary increases in rent, goods, and services.

ENGINEERING

FUNCTIONAL ORGANIZATION CHART



*The Capital Improvement Program (CIP) is a separate document from the Budget and can be obtained from the CBJ Engineering Department, at any of the City Libraries, or from the CBJ website at <https://juneau.org/engineering-public-works/cip>

NOTES

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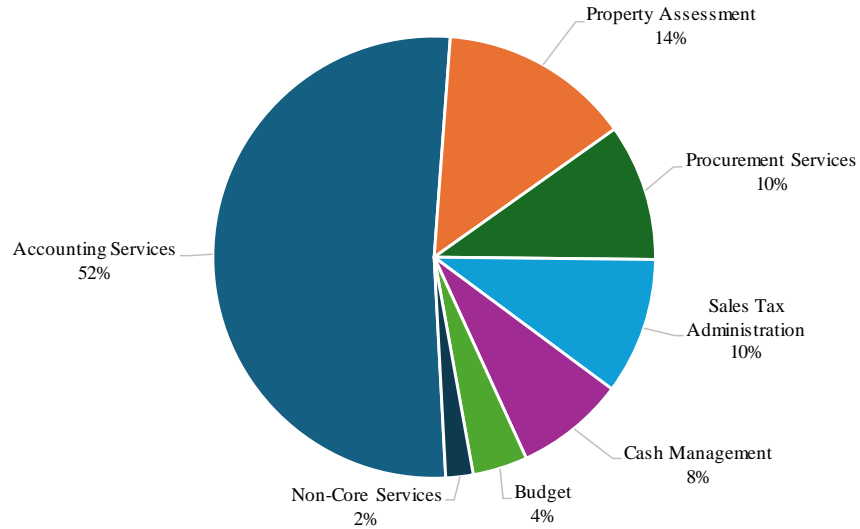
FINANCE

MISSION STATEMENT

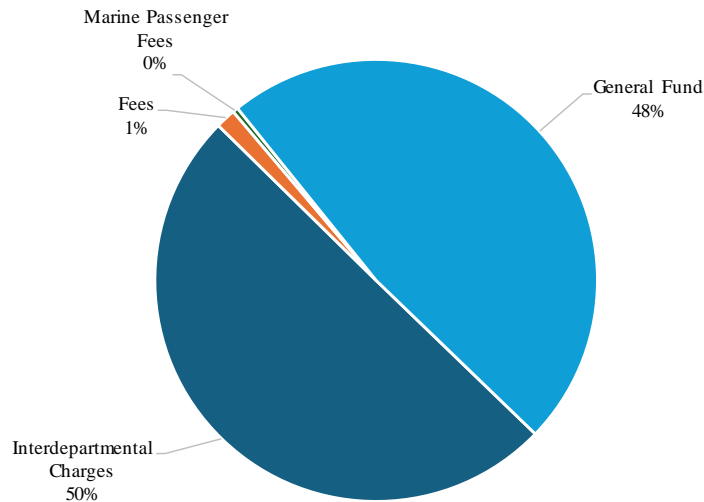
Provide financial services to enhance the operations of the CBJ.

FY26 REVISED BUDGET **\$ 7,573,200**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

FINANCE

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 5,058,700	5,749,100	5,299,300	5,872,500	5,753,100
Commodities and Services	1,744,800	1,640,100	1,658,800	1,555,700	1,820,100
Capital Outlay	34,500	40,000	-	-	-
Total Expenditures	6,838,000	7,429,200	6,958,100	7,428,200	7,573,200
FUNDING SOURCES					
Interdepartmental Charges	3,169,800	3,610,000	3,610,100	3,610,000	3,797,100
Fees	93,200	99,000	113,000	99,000	111,000
Support from:					
Marine Passenger Fees	103,600	24,800	24,800	24,800	29,700
General Fund	3,471,400	3,695,400	3,210,200	3,694,400	3,635,400
Total Funding Sources	\$ 6,838,000	7,429,200	6,958,100	7,428,200	7,573,200
STAFFING	45.05	46.05	46.05	46.05	46.05

FUND BALANCE

The Finance Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The Finance FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$145,000 (2%).

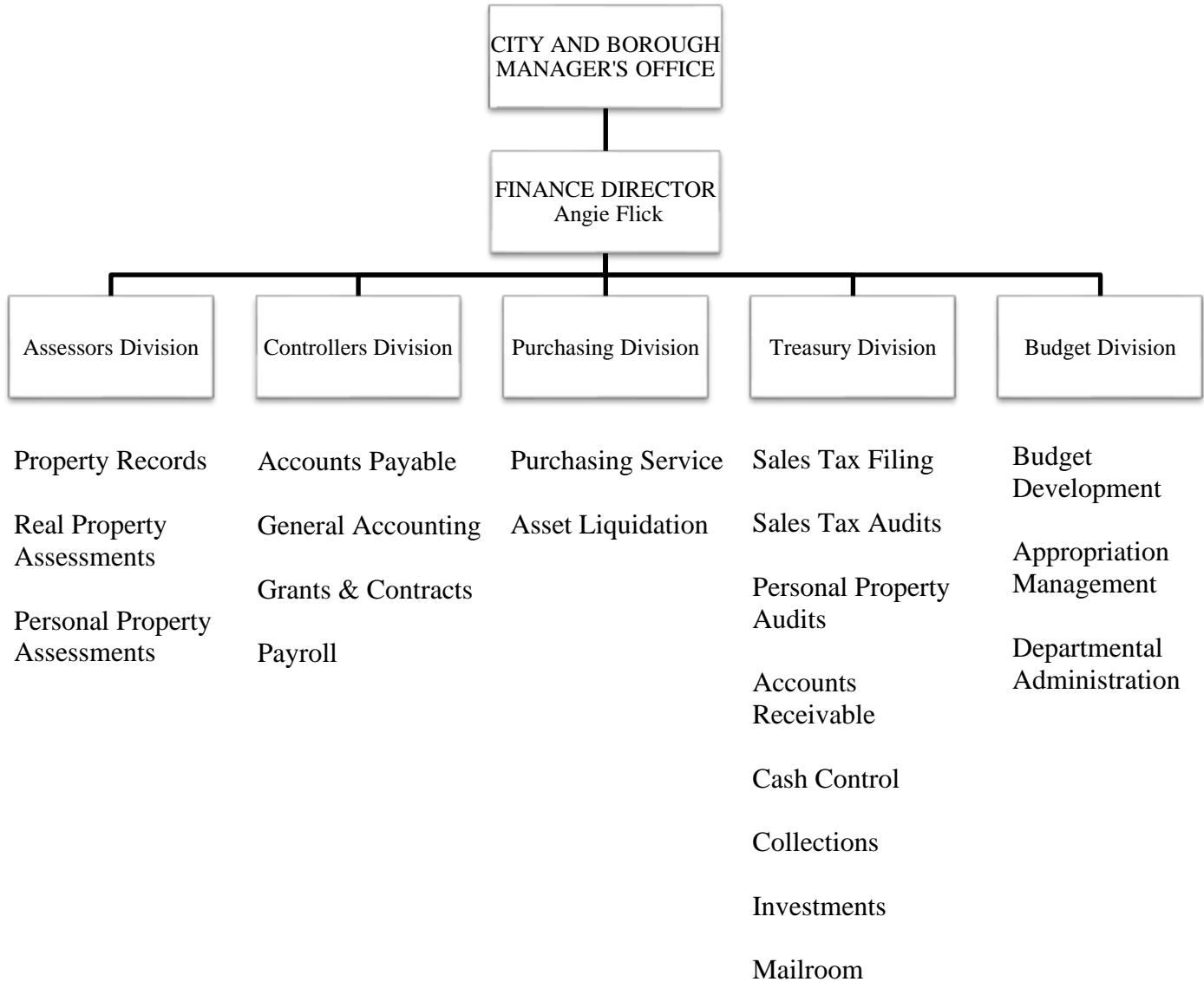
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services decreased \$119,400 (2%) primarily due to the removal of the previously added Juneau School District position that was intended to assist with financial management and oversight.
- Commodities and services increased \$264,400 (17%) primarily due to an increase in contractual services.

FINANCE

FUNCTIONAL ORGANIZATION CHART



NOTES

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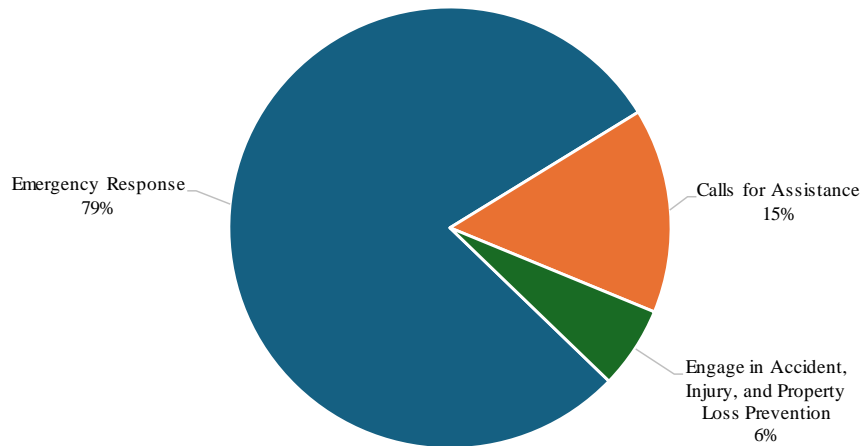
FIRE AND EMERGENCY MEDICAL SERVICES

MISSION STATEMENT

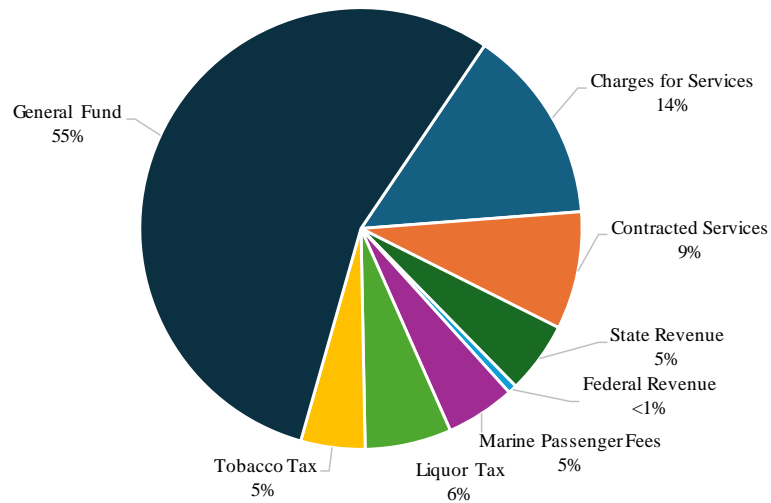
To serve and protect our community from life and property threatening emergencies.

FY26 REVISED BUDGET **\$ 15,424,400**

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

FIRE AND EMERGENCY MEDICAL SERVICES

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 9,506,800	10,944,600	10,194,200	11,148,400	10,917,600
Commodities and Services	3,852,300	4,254,800	4,251,400	4,378,900	4,506,800
Capital Outlay	120,600	46,000	46,000	-	-
Total Expenditures	13,479,700	15,245,400	14,491,600	15,527,300	15,424,400
FUNDING SOURCES					
Charges for Services	1,409,300	1,540,100	2,254,200	1,540,100	2,211,400
Contracted Services	1,189,900	1,358,500	1,189,900	1,365,300	1,330,800
State Revenue	1,128,500	900,000	977,000	900,000	810,000
Federal Revenue	65,000	74,400	107,000	47,000	100,000
Support from:					
Marine Passenger Fees	591,500	656,700	656,700	656,700	781,500
Liquor Tax	975,000	975,000	975,000	975,000	975,000
Tobacco Tax	763,100	724,600	724,600	724,600	724,600
General Fund	7,357,400	9,016,100	7,607,200	9,318,600	8,491,100
Total Funding Sources	\$ 13,479,700	15,245,400	14,491,600	15,527,300	15,424,400
STAFFING	70.30	70.30	70.30	70.30	70.30

FUND BALANCE

The Fire Department is a component of the Fire Service Area and General Fund. See the Fire Service Area and General Fund fund balances in the "Fire Service Area Summary" and "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The Fire and Emergency Medical Services FY26 Revised Budget shows a decrease from the FY26 Approved Budget of \$102,900 (0.7%).

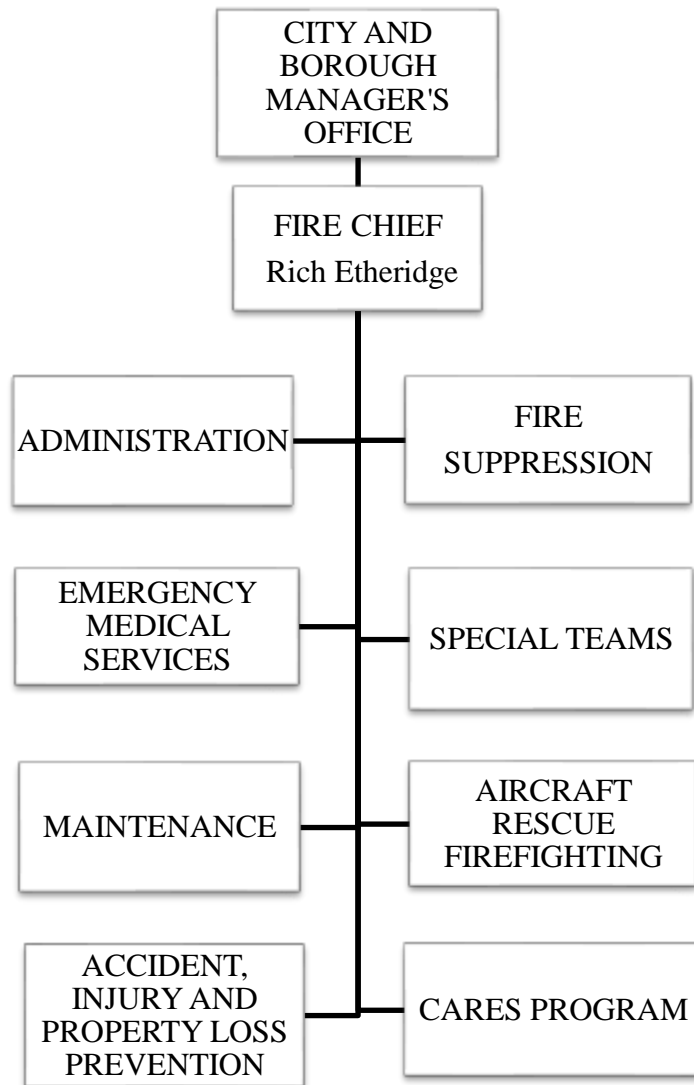
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services decreased \$230,800 (2.1%) due to longevity staff turnover.
- Commodities and services increased \$127,900 (2.9%) primarily due to increased training and insurance rates.

FIRE AND EMERGENCY MEDICAL SERVICES

FUNCTIONAL ORGANIZATION CHART



**Administration/
Maintenance**

Set Standard Operating Procedures
 Volunteer Recruitment
 Inspection
 Plan Reviews
 Public Education
 Investigations
 Permitting
 Vehicle Maintenance
 Equipment Maintenance

Emergency Medical Services

Ambulance
 Air Medevac
 Basic Life Support

Community Assistance Response and Emergency Services (CARES) Program

Sobering Center
 Mobile Integrated Health Program

Special Teams

Haz-Mat
 Swift Water Rescue
 Rope Rescue
 Avalanche

NOTES

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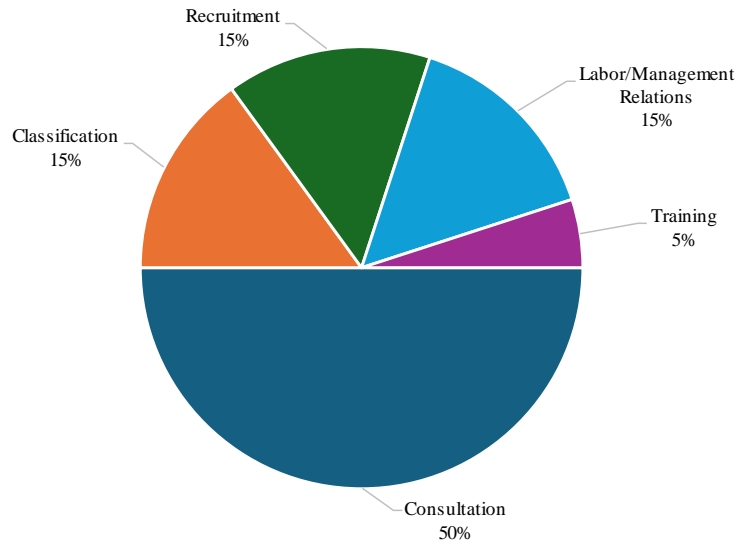
HUMAN RESOURCES

MISSION STATEMENT

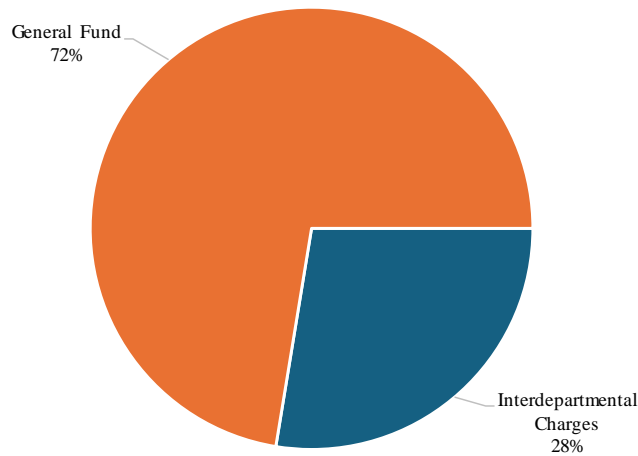
To provide employment/human resource services to the public and CBJ departments.

FY26 REVISED BUDGET **\$ 990,400**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 727,200	860,500	717,500	871,700	820,200
Commodities and Services	95,300	133,200	120,000	123,900	170,200
Total Expenditures	822,500	993,700	837,500	995,600	990,400
FUNDING SOURCES					
Interdepartmental Charges	212,100	245,400	245,400	245,400	273,200
Support from:					
General Fund	610,400	748,300	592,100	750,200	717,200
Total Funding Sources	\$ 822,500	993,700	837,500	995,600	990,400
STAFFING	5.80	5.60	5.60	5.60	5.60

FUND BALANCE

The Human Resources Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The Human Resources FY26 Revised Budget shows a decrease from the FY26 Approved Budget of \$5,200 (0.5%).

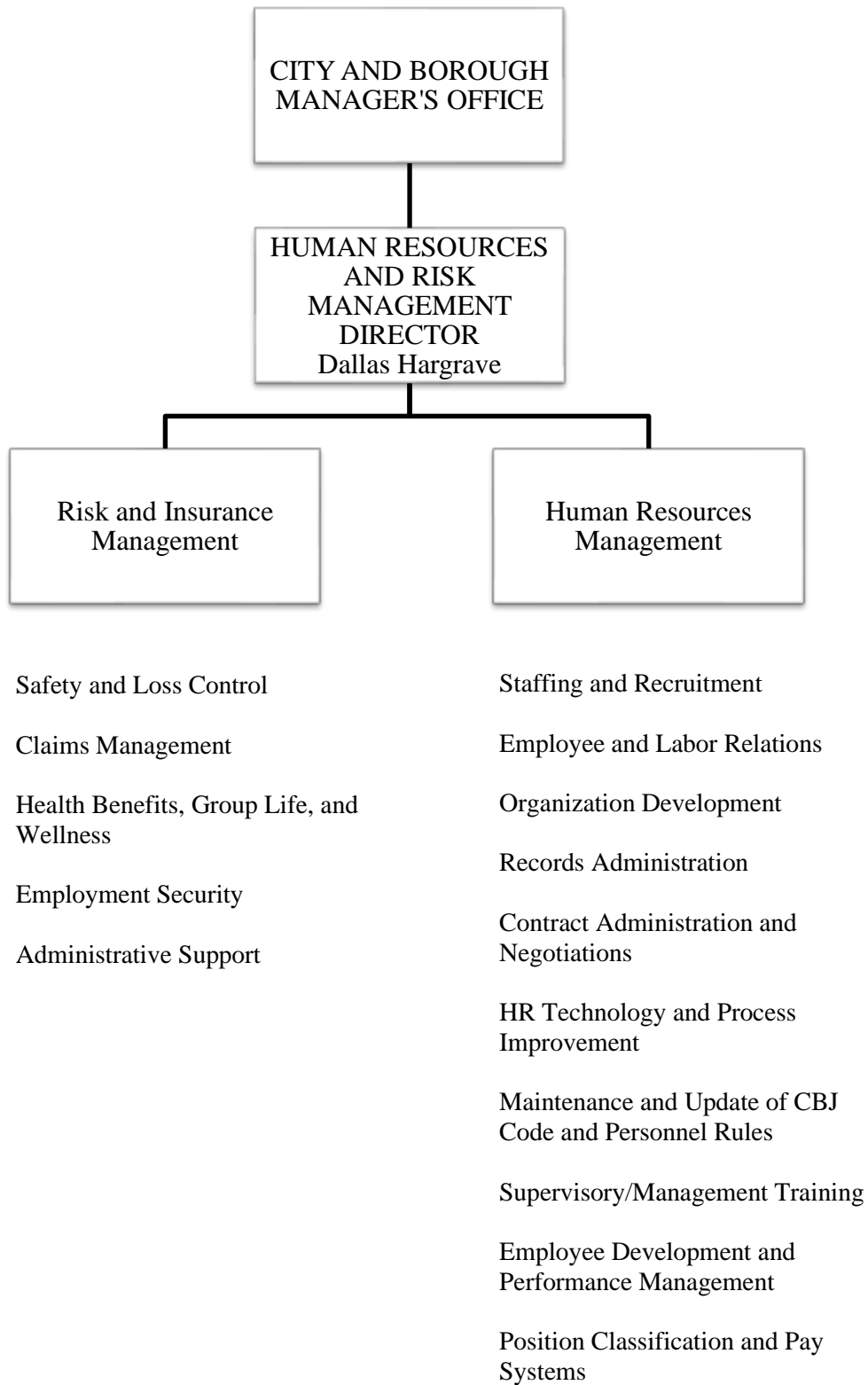
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services decreased \$51,500 (5.9%) due to longevity staff turnover.
- Commodities and services increased \$46,300 (37.4%) due to increased travel and internal service costs.

HUMAN RESOURCES

FUNCTIONAL ORGANIZATION CHART



NOTES

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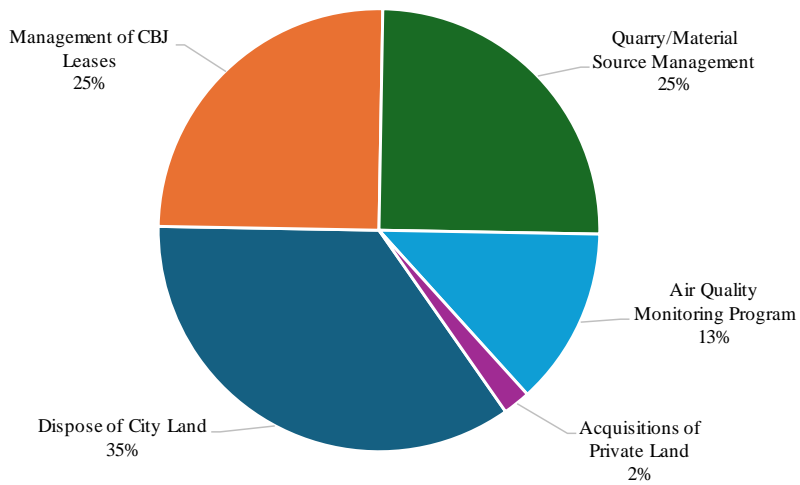
LANDS AND RESOURCES MANAGEMENT

MISSION STATEMENT

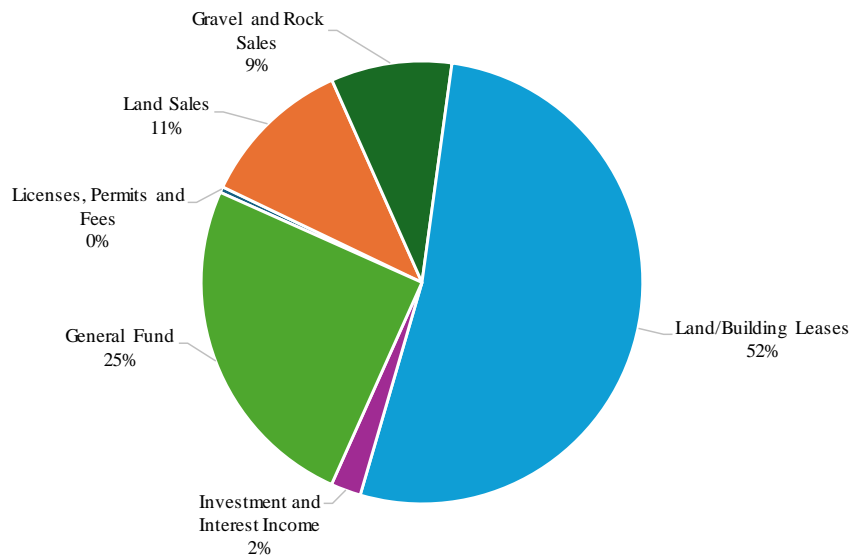
To develop and manage City land consistent with public policy.

FY26 REVISED BUDGET **\$ 3,457,100**

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LANDS AND RESOURCES MANAGEMENT

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 364,800	536,500	421,300	548,600	530,300
Commodities and Services	334,900	681,200	576,900	685,600	1,354,800
Capital Outlay	-	150,000	100,000	100,000	100,000
Support to:					
Capital Projects	1,200,000	825,000	825,000	500,000	1,472,000
Total Expenditures	1,899,700	2,192,700	1,923,200	1,834,200	3,457,100
FUNDING SOURCES					
Licenses, Permits and Fees	7,900	9,000	14,700	9,000	10,900
Land Sales	422,400	485,000	384,400	485,000	285,000
Gravel and Rock Sales	553,000	225,000	315,000	225,000	225,000
Land/Building Leases	388,000	316,100	352,100	316,800	1,329,200
Investment and Interest Income	46,400	66,800	90,000	51,000	56,000
Support from:					
General Fund	-	-	-	-	633,600
Total Funding Sources	1,417,700	1,101,900	1,156,200	1,086,800	2,539,700
FUND BALANCE					
Beginning of Period	5,282,400	4,800,400	4,800,400	4,033,400	4,033,400
Increase (Decrease) in Fund Balance	(482,000)	(1,090,800)	(767,000)	(747,400)	(917,400)
End of Period Fund Balance	\$ 4,800,400	3,709,600	4,033,400	3,286,000	3,116,000
STAFFING	3.60	3.60	3.60	3.60	3.60

BUDGET HIGHLIGHTS

The Lands and Resources FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$1,622,900 (88.5%).

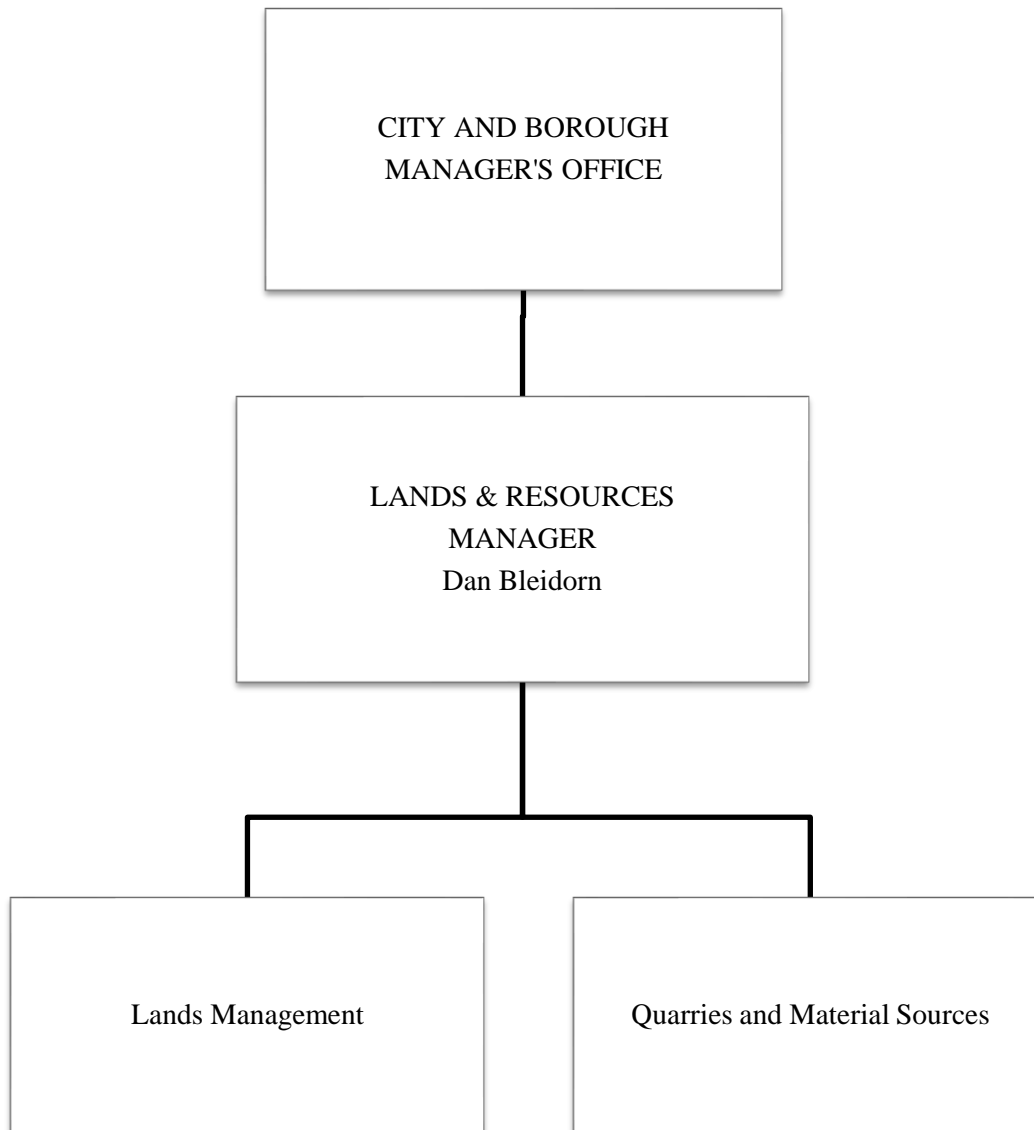
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services decreased \$18,300 (3.3%) due to longevity staff turnover.
- Commodities and services increased by \$669,200 (97.6%) primarily due to incorporating the operational costs of Floyd Dryden into the Lands & Resource budget, which are offset by increased lease revenue and a General Fund subsidy to the fund.
- Support to Capital Projects increased \$972,000 (194.4%) due to capital investments relating to Floyd Dryden building maintenance.

LANDS AND RESOURCES MANAGEMENT

FUNCTIONAL ORGANIZATION CHART



Land Management Planning
Land Subdivision and
Development
Land Trades, Land Sales
Land Acquisitions
Property Use Permits, Leases, and
Easements
Mining Unit Activities
CBJ Building Leases
Staff Liaison: Assembly
Lands, Housing, and Economic
Development Committee
Resource Management
Air Pollution

Gravel and Rock Extraction
Ticket Entry
Long-term Planning
Water Quality and Permitting (SWPP)
Best Management Practices

NOTES

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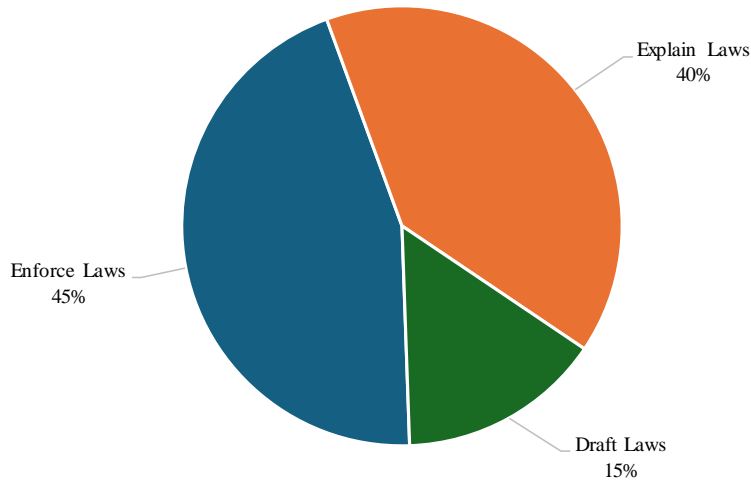
LAW

MISSION STATEMENT

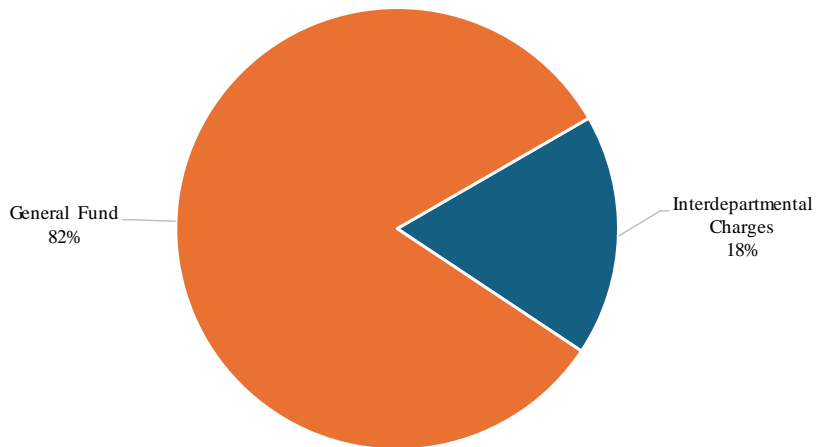
The mission of the Law Department is to empower policymakers by drafting, explaining, and enforcing the law.

FY26 REVISED BUDGET **\$ 2,655,400**

CORE SERVICES



FUNDING SOURCES



See Glossary for definitions of terms.

LAW

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,877,800	1,937,400	1,809,800	1,971,600	1,902,000
Commodities and Services	626,000	740,100	736,200	749,600	753,400
Total Expenditures	2,503,800	2,677,500	2,546,000	2,721,200	2,655,400
FUNDING SOURCES					
Interdepartmental Charges	314,300	427,500	427,500	427,500	469,300
Support from:					
Marine Passenger Fees	100	-	-	-	-
General Fund	2,189,400	2,250,000	2,118,500	2,293,700	2,186,100
Total Funding Sources	\$ 2,503,800	2,677,500	2,546,000	2,721,200	2,655,400
STAFFING	10.25	10.25	10.25	10.25	10.25

FUND BALANCE

The Law Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The Law FY26 Revised Budget shows a decrease from the FY26 Approved Budget of \$65,800 (2.4%).

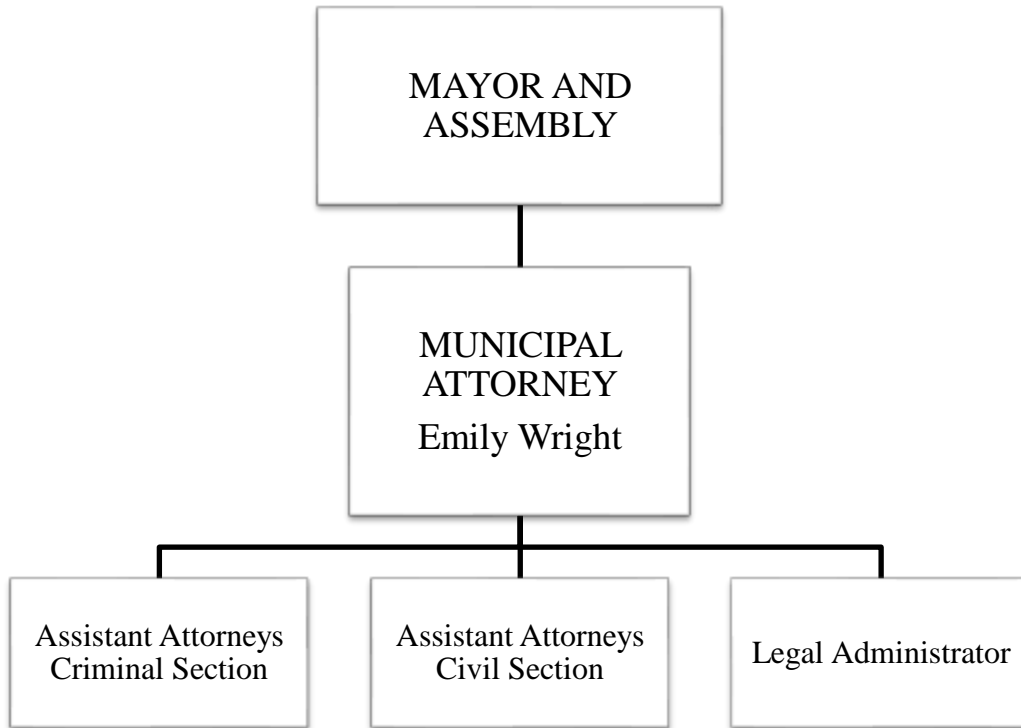
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services decreased \$69,600 (3.5%) due to longevity staff turnover.
- Commodities and Services increased \$3,800 (0.5%) due to travel.

LAW

FUNCTIONAL ORGANIZATION CHART



Legal Advice to Assembly, Manager, CBJ
commissions and boards, and CBJ staff

Legislative Drafting

General Legal Drafting

Criminal Enforcement

Criminal and Civil Enforcement

Civil Litigation

Administration of Law Department

NOTES

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LIBRARIES AND MUSEUM

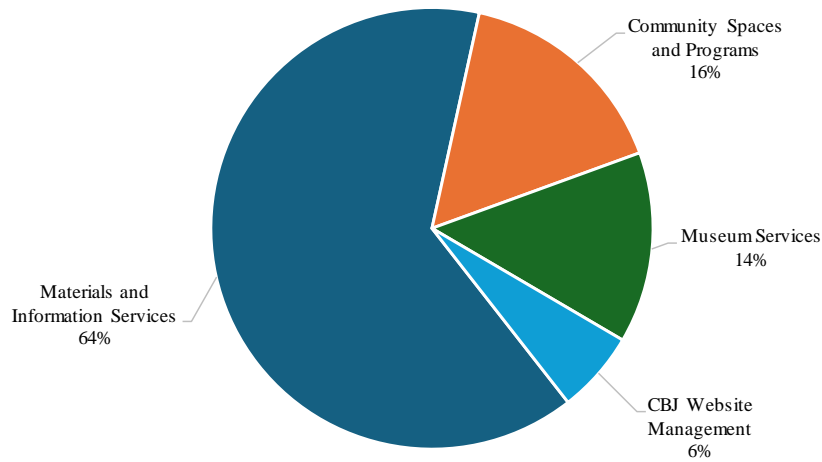
MISSION STATEMENT

The Juneau Public Libraries provide free access to shared resources and programs that support lifelong learning and the exploration of ideas, and that promote an informed community.

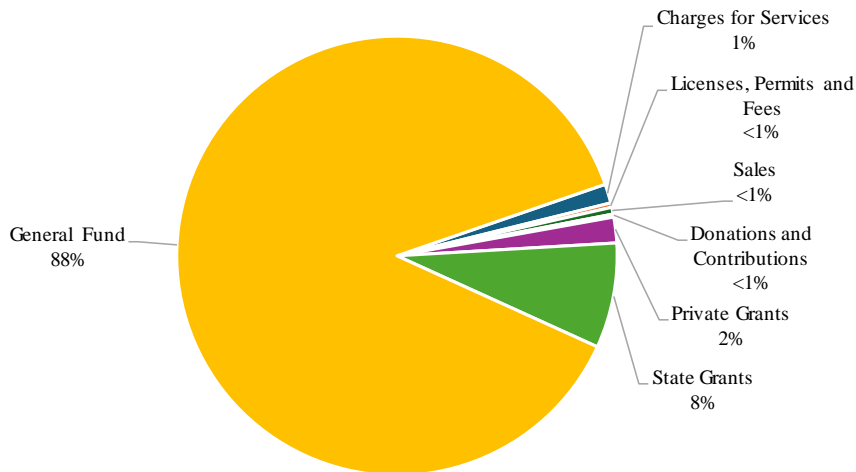
The Juneau-Douglas City Museum fosters among its diverse audiences an awareness of Juneau’s cultural heritage, values, and community memory so we may draw strength and perspective from the past, inspire learning, and find purpose for the future. As a public trust, we collect, preserve, interpret, and exhibit those materials that document the cultures and history of the Juneau and Douglas area.

FY26 REVISED BUDGET **\$ 4,329,700**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

LIBRARIES AND MUSEUM

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 2,687,900	2,879,200	2,855,800	2,939,800	2,976,000
Commodities and Services	1,150,700	1,313,800	1,295,800	1,349,600	1,346,900
Capital Outlay	-	6,800	-	6,800	6,800
Total Expenditures	3,838,600	4,199,800	4,151,600	4,296,200	4,329,700
FUNDING SOURCES					
Interdepartmental Charges	16,500	16,500	16,500	16,500	18,100
Charges for Services	61,800	71,800	58,500	73,000	61,000
Licenses, Permits and Fees	13,600	12,500	14,000	12,500	14,100
Fines and Forfeitures	-	-	700	-	-
Sales	21,100	26,400	21,500	26,900	21,500
Donations and Contributions	23,600	9,900	11,300	9,900	9,700
Private Grants	900	64,500	33,600	62,000	81,800
State Grants	306,500	304,800	304,200	310,800	335,000
Federal Grants	500	-	-	-	-
Support from:					
General Fund	3,394,100	3,693,400	3,691,300	3,784,600	3,788,500
Total Funding Sources	\$ 3,838,600	4,199,800	4,151,600	4,296,200	4,329,700
STAFFING	27.42	27.42	27.42	27.42	27.42

FUND BALANCE

The Libraries and Museum Department is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The Libraries and Museum FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$33,500 (0.8%).

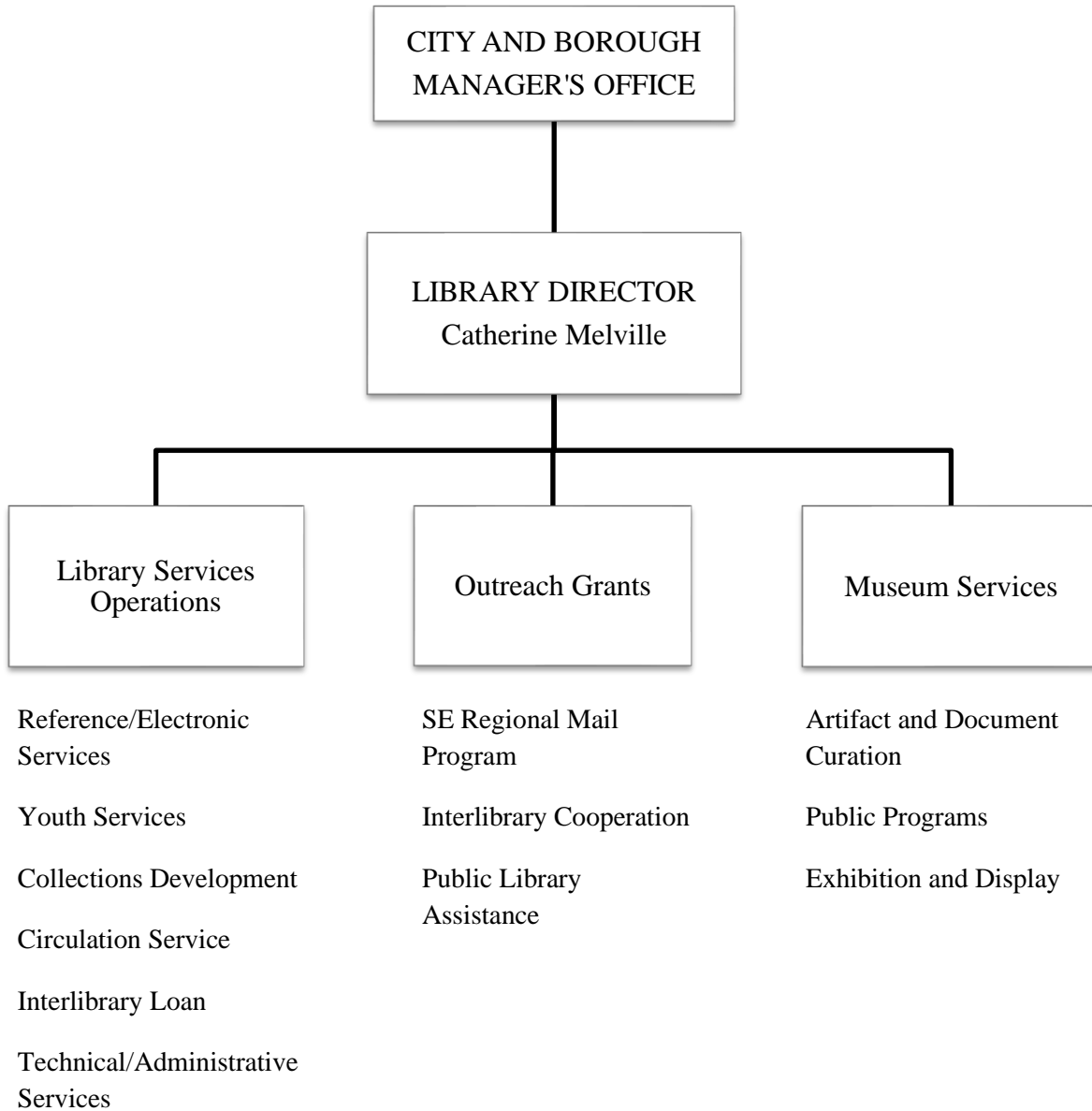
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services increased \$36,200 (1.2%) due to wage increases.

LIBRARIES AND MUSEUM

FUNCTIONAL ORGANIZATION CHART



NOTES

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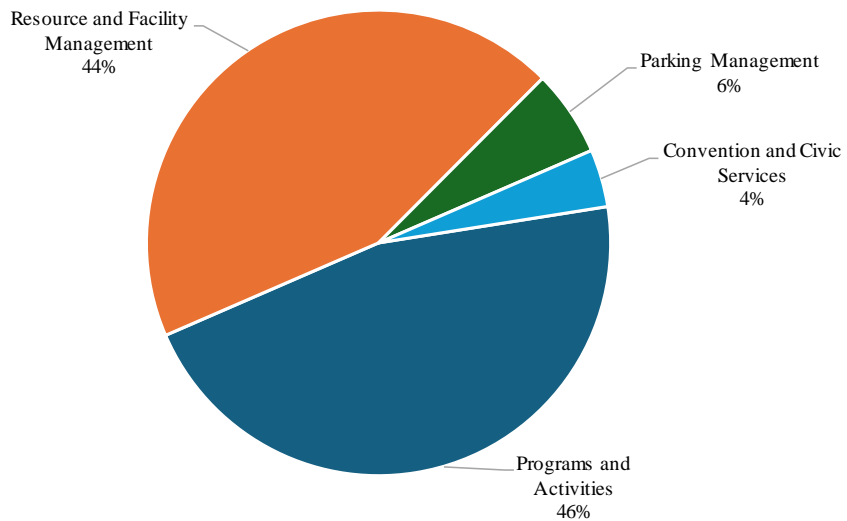
PARKS AND RECREATION

MISSION STATEMENT

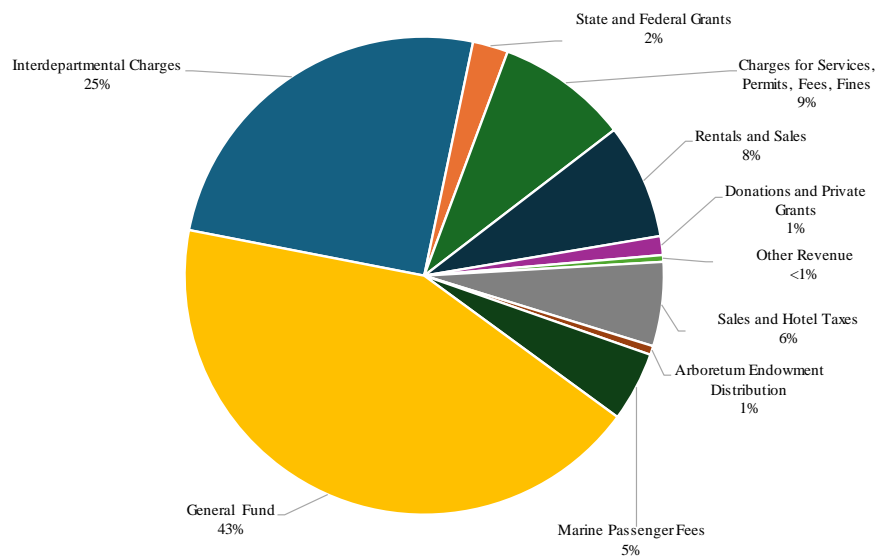
Promote recreational and cultural opportunities and maintain and enhance CBJ facilities and resources.

FY26 REVISED BUDGET \$ 19,197,700

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

PARKS AND RECREATION

COMPARATIVES OF COMBINED BUDGETS

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 7,824,500	9,532,000	8,871,500	9,700,100	9,723,800
Commodities and Services	5,993,100	7,830,900	7,510,600	7,792,400	8,311,800
JAHC Operating Agreement	377,100	388,400	388,400	400,000	400,000
Youth Activities Grant Program	332,500	332,500	332,500	350,000	350,000
Support to:					
Capital Projects	100,000	136,000	136,000	-	300,000
General Fund	107,300	159,200	159,200	109,200	112,100
Total Expenditures	14,734,500	18,379,000	17,398,200	18,351,700	19,197,700
FUNDING SOURCES					
Interdepartmental Charges	3,388,000	3,600,700	4,743,800	4,834,400	4,693,600
State Grants	100,000	75,000	184,200	75,000	194,400
Federal Grants	237,500	250,000	250,000	406,500	250,000
Private Grants	200,200	369,300	200,000	212,800	200,000
Charges for Services	1,085,900	1,273,500	1,401,400	1,307,400	1,499,000
Licenses, Permits and Fees	96,400	86,800	87,100	87,300	85,500
Fines and Forfeitures	10,100	16,500	37,000	16,500	72,000
Sales	29,800	29,500	27,800	30,000	31,300
Rental and Lease	1,281,000	1,273,300	1,331,200	1,306,700	1,416,600
Donations and Contributions	62,400	37,400	37,400	37,400	37,400
Investment and Interest Income	341,800	62,300	98,000	64,600	85,200
Other Revenue	3,900	-	5,400	-	-
Support from:					
Sales Tax	332,500	332,500	332,500	350,000	350,000
Hotel Tax (Centennial Hall)	605,700	695,000	695,000	715,700	708,700
Jensen-Olson Arboretum	107,300	159,200	159,200	109,200	112,100
Marine Passenger Fees					
Administration and Recreation	124,700	389,300	389,300	389,300	397,700
Parks & Landscape	288,800	429,600	429,600	429,600	465,100
Facilities Maintenance	12,600	12,600	12,600	12,600	12,600
Roaded Service Area	4,761,200	5,571,900	5,325,400	5,719,600	6,064,400
General Fund	2,078,900	2,374,600	2,024,400	2,217,000	1,935,200
Total Funding Sources	15,148,700	17,039,000	17,771,300	18,321,600	18,610,800
FUND BALANCE					
Increase (Decrease) in Fund Balance					
Downtown Parking	126,700	(28,200)	34,000	(29,700)	(111,200)
Jensen-Olson Arboretum	234,500	(96,100)	(61,200)	(43,600)	(26,900)
Facilities Maintenance	52,900	(1,215,700)	397,200	43,200	(448,900)
Total End of Period	\$ 414,100	(1,340,000)	370,000	(30,100)	(587,000)
STAFFING	100.08	105.49	105.49	105.49	107.27

Recreation, Youth Center, and Ice Rink are components of the Roaded Service Area. Parks, Landscape, and Centennial Hall are components of the General Fund. Facilities Maintenance is an Internal Service Fund and is featured in Internal Service Fund section of this book. The Jensen-Olson Arboretum is a Permanent Fund. See the General Fund and Permanent Fund fund balances in the "Changes in Fund Balances" schedule.

PARKS AND RECREATION

COMPARATIVES FOR ADMINISTRATION AND RECREATION

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 957,200	886,800	892,800	900,600	911,400
Commodities and Services	267,100	321,600	352,400	325,800	463,800
Youth Activities Grant Program	332,500	332,500	332,500	350,000	362,000
Total Expenditures	1,556,800	1,540,900	1,577,700	1,576,400	1,737,200
FUNDING SOURCES					
Charges for Services	77,200	76,500	81,500	77,200	81,500
Licenses, Permits, and Fees	9,200	7,000	7,000	7,000	7,000
Rentals	26,800	30,000	24,800	30,000	37,000
Donations and Contributions	18,400	21,900	21,900	21,900	21,900
Other Revenue	3,900	-	5,400	-	-
Support from:					
Sales Tax	332,500	332,500	332,500	350,000	350,000
Marine Passenger Fees	124,700	389,300	389,300	389,300	397,700
Roaded Service Area	964,100	683,700	715,300	701,000	842,100
Total Funding Sources	\$ 1,556,800	1,540,900	1,577,700	1,576,400	1,737,200
STAFFING	7.85	7.79	7.79	7.79	8.29

Administration and Recreation are components of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

COMPARATIVES FOR ICE RINK

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 560,400	573,200	536,400	590,200	576,600
Commodities and Services	392,900	406,400	411,000	422,100	409,900
Total Expenditures	953,300	979,600	947,400	1,012,300	986,500
FUNDING SOURCES					
Charges for Services	64,800	52,500	57,000	52,500	57,500
Licenses, Permits, and Fees	11,300	8,400	9,000	8,400	8,500
Sales	15,700	12,500	12,800	12,500	12,800
Rentals	366,000	357,000	357,300	357,000	357,300
Support from:					
Roaded Service Area	495,500	549,200	511,300	581,900	550,400
Total Funding Sources	\$ 953,300	979,600	947,400	1,012,300	986,500
STAFFING	6.48	6.29	6.29	6.29	6.64

Treadwell Arena is a component of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

PARKS AND RECREATION

COMPARATIVES FOR YOUTH CENTER AND SHELTER

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,433,800	2,142,900	1,833,700	2,196,700	2,205,000
Commodities and Services	310,500	316,000	300,800	324,300	431,200
Total Expenditures	1,744,300	2,458,900	2,134,500	2,521,000	2,636,200
FUNDING SOURCES					
Charges for Services	86,600	76,000	72,000	76,000	72,000
Licenses, Permits, and Fees	300	500	100	500	500
Rentals	1,200	500	600	500	600
State Grants	100,000	75,000	184,200	75,000	194,400
Federal Grants	237,500	250,000	250,000	406,500	250,000
Private Grants	200,200	369,300	200,000	212,800	200,000
Donations and Contribution	31,500	10,000	10,000	10,000	10,000
Support from:					
Roaded Service Area	1,087,000	1,677,600	1,417,600	1,739,700	1,908,700
Total Funding Sources	\$ 1,744,300	2,458,900	2,134,500	2,521,000	2,636,200
STAFFING	23.19	25.79	25.79	25.79	25.79

Zach Gordon Youth Center and Sheiyi xaat hit (Spruce Root House) are components of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

COMPARATIVES FOR AQUATICS

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,486,000	1,715,000	1,756,000	1,749,500	1,795,000
Commodities and Services	1,116,400	1,260,100	1,243,100	1,293,100	1,268,900
Total Expenditures	2,602,400	2,975,100	2,999,100	3,042,600	3,063,900
FUNDING SOURCES					
Charges for Services	594,900	620,700	612,500	653,700	648,500
Licenses, Permits, and Fees	9,500	8,500	9,000	9,000	9,000
Fines and Forfeitures	100	500	5,000	500	3,000
Sales	14,100	14,500	15,000	15,000	16,000
Rentals	28,200	48,300	35,300	53,400	40,300
Support from:					
Roaded Service Area	1,955,600	2,282,600	2,322,300	2,311,000	2,347,100
Total Funding Sources	\$ 2,602,400	2,975,100	2,999,100	3,042,600	3,063,900
STAFFING	25.27	25.27	25.27	25.27	26.20

Aquatics is a component of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

PARKS AND RECREATION

COMPARATIVES FOR DIMOND PARK FIELD HOUSE

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 186,300	283,700	257,200	289,300	304,700
Commodities and Services	181,700	194,600	198,100	196,200	211,400
Total Expenditures	368,000	478,300	455,300	485,500	516,100
FUNDING SOURCES					
Charges for Services	71,500	52,000	56,400	52,000	67,500
Licenses, Permits, and Fees	200	-	-	-	-
Sales	-	2,500	-	2,500	2,500
Rentals	137,300	145,000	140,000	145,000	130,000
Support from:					
Roaded Service Area	159,000	278,800	258,900	286,000	316,100
Total Funding Sources	\$ 368,000	478,300	455,300	485,500	516,100
STAFFING	4.56	4.56	4.56	4.56	4.56

The Dimond Park Field House is a component of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

COMPARATIVES FOR PARKS AND LANDSCAPE

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,732,100	2,032,500	1,866,200	2,043,600	2,026,200
Commodities and Services	1,268,100	1,512,800	1,450,000	1,448,100	1,361,600
Support to:					
Capital Projects	-	136,000	136,000	-	-
Total Expenditures	3,000,200	3,681,300	3,452,200	3,491,700	3,387,800
FUNDING SOURCES					
Interdepartmental Charges	181,700	183,000	183,000	198,600	163,000
Charges for Services	190,900	394,000	522,000	394,000	572,000
Licenses, Permits, and Fees	65,800	62,400	62,000	62,400	60,500
Rentals	74,300	73,000	66,500	75,400	74,400
Donations and Contribution	12,500	5,500	5,500	5,500	5,500
Support from:					
Marine Passenger Fees	288,800	429,600	429,600	429,600	465,100
Jensen-Olson Arboretum	107,300	159,200	159,200	109,200	112,100
General Fund	2,078,900	2,374,600	2,024,400	2,217,000	1,935,200
Total Funding Sources	\$ 3,000,200	3,681,300	3,452,200	3,491,700	3,387,800
STAFFING	21.24	21.74	21.74	21.74	21.74

Parks & Landscape is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

PARKS AND RECREATION

COMPARATIVES FOR JENSEN-OLSON ARBORETUM

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Support to:					
General Fund	\$ 107,300	159,200	159,200	109,200	112,100
Total Expenditures	107,300	159,200	159,200	109,200	112,100
FUNDING SOURCES					
Licenses, Permits, and Fees	-	800	-	1,000	-
Investment and Interest Income	341,800	62,300	98,000	64,600	85,200
Total Funding Sources	341,800	63,100	98,000	65,600	85,200
FUND BALANCE					
Beginning of Period Available Balance	719,900	954,400	954,400	893,200	893,200
Increase (Decrease) in Fund Balance	234,500	(96,100)	(61,200)	(43,600)	(26,900)
End of Period Available Fund Balance	\$ 954,400	858,300	893,200	849,600	866,300
Fund Balance Reserve	\$ 2,097,200	2,097,200	2,097,200	2,097,200	2,097,200

The Jensen-Olson Arboretum is a Permanent Fund.

COMPARATIVES FOR DOWNTOWN PARKING

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 36,400	96,400	96,600	97,400	103,000
Commodities and Services	593,900	668,300	708,100	694,700	954,200
Total Expenditures	630,300	764,700	804,700	792,100	1,057,200
FUNDING SOURCES					
Charges for Services	-	1,000	-	1,000	-
Fines and Forfeitures	10,000	16,000	32,000	16,000	69,000
Rentals	647,000	619,500	706,700	645,400	777,000
Support from:					
Roaded Service Area	100,000	100,000	100,000	100,000	100,000
Total Funding Sources	757,000	736,500	838,700	762,400	946,000
FUND BALANCE					
Beginning of Period Available Balance	315,800	442,500	442,500	476,500	476,500
Increase (Decrease) in Fund Balance	126,700	(28,200)	34,000	(29,700)	(111,200)
End of Period Available Fund Balance	\$ 442,500	414,300	476,500	446,800	365,300
STAFFING	0.24	0.90	0.90	0.90	0.90

The Downtown Parking Division is a Special Revenue Fund.

PARKS AND RECREATION

COMPARATIVES FOR CENTENNIAL HALL (VISITOR SERVICES)

	FY24 Actuals	FY25		FY26 Approved Budget	FY26 Revised Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 44,400	50,000	46,800	50,000	50,000
Commodities and Services	184,200	279,100	256,600	265,700	258,700
JAHC Operating Agreement	377,100	365,900	388,400	400,000	400,000
Total Expenditures	605,700	695,000	691,800	715,700	708,700
FUNDING SOURCES					
Support from:					
Hotel Tax	605,700	695,000	691,800	715,700	708,700
Total Funding Sources	\$ 605,700	695,000	691,800	715,700	708,700

Centennial Hall is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule. The Juneau Arts and Humanities Council (JAHC) began managing operations of Centennial Hall in FY19.

BUDGET HIGHLIGHTS

The Parks & Recreation FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$846,000 (4.6%).

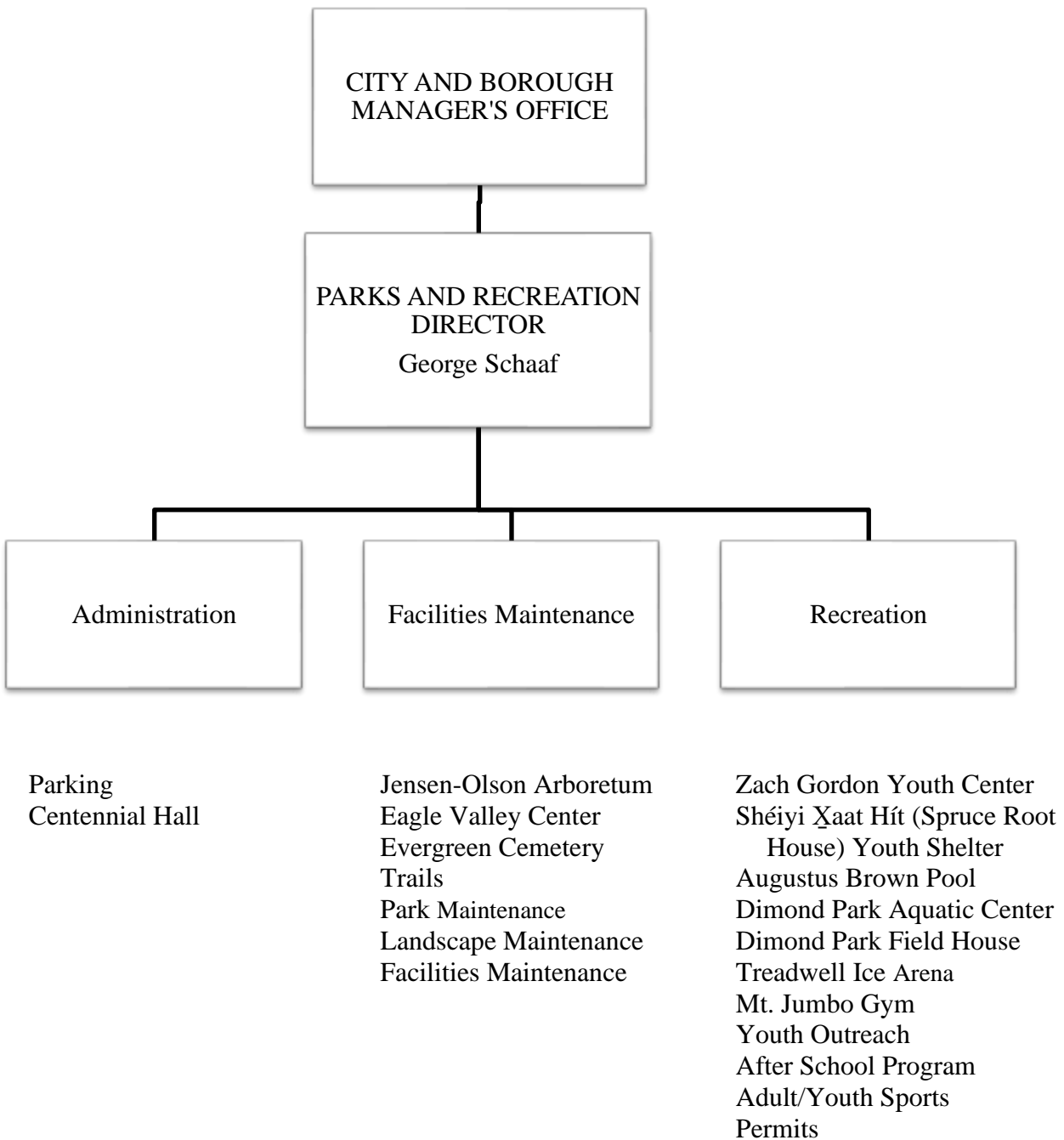
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services increased \$23,700 (0.2%) primarily due to increased FTE in Aquatics.
- Commodities and services increased \$519,400 (6.7%) due to increases in contractual services, internal service costs, and training.
- Capital project contributions increased \$300,000 (100%) for Floyd Dryden deferred maintenance.

PARKS AND RECREATION

FUNCTIONAL ORGANIZATION CHART



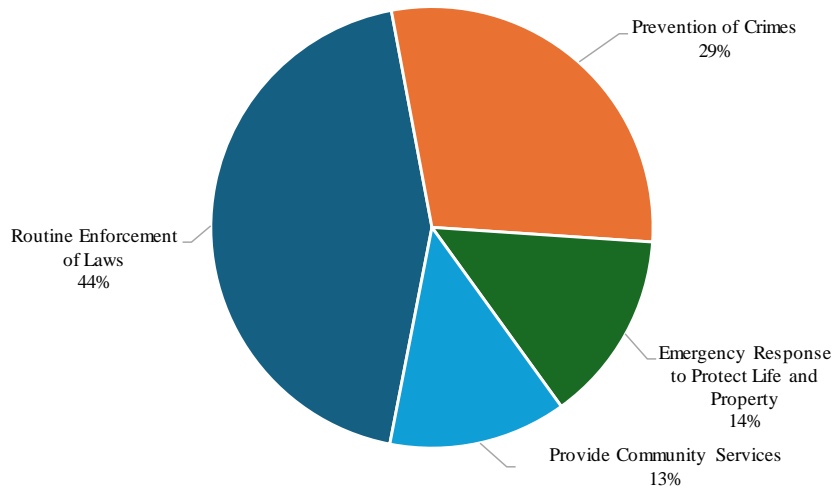
POLICE

MISSION STATEMENT

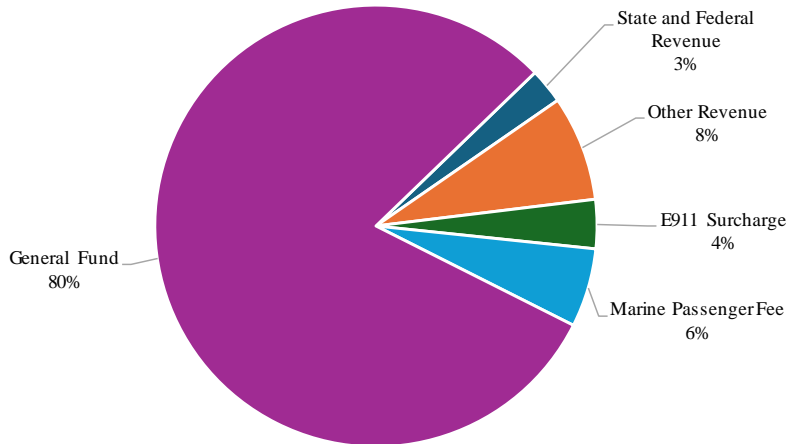
In partnership with the people of Juneau, our mission is to make our city a place where people can live safely and without fear.

FY26 REVISED BUDGET **\$ 22,538,400**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

POLICE

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 14,104,500	16,639,200	15,584,300	16,853,200	16,752,400
Animal Control Services	1,387,800	1,431,100	1,431,100	1,471,300	1,471,300
Commodities and Services	3,258,400	3,815,900	3,679,400	4,026,500	4,280,700
Capital Outlay	13,700	-	14,000	-	34,000
Total Expenditures	18,764,400	21,886,200	20,708,800	22,351,000	22,538,400
FUNDING SOURCES					
Interdepartmental Charges	113,700	105,600	105,600	107,000	103,800
State Grants	-	186,500	186,500	186,500	186,500
Federal Grants	262,700	185,600	185,600	185,600	395,600
Charges for Services	81,500	73,000	78,000	73,000	78,000
E911 Surcharge	821,300	810,000	810,000	810,000	810,000
Licenses, Permits and Fees	123,800	124,500	127,000	124,500	127,000
Fines and Forfeitures	244,700	276,300	299,500	276,300	219,300
Donations and Contributions	500	10,000	400	10,000	400
Other Revenue	49,200	75,500	87,300	80,700	80,700
Contracted Services	907,300	1,023,100	962,000	1,026,700	1,126,900
Investment and Interest Income	1,500	500	500	500	500
Support from:					
Marine Passenger Fees	1,289,600	1,067,600	1,067,600	1,067,600	1,299,600
Roaded Service Area	14,868,600	17,948,000	16,798,800	18,402,600	18,110,100
Total Funding Sources	\$ 18,764,400	21,886,200	20,708,800	22,351,000	22,538,400
STAFFING	96.84	97.84	97.84	97.84	97.84

FUND BALANCE

The Police Department is a component of the Roaded Service Area Fund. See the Roaded Service Area Fund fund balance in the "Roaded Service Area Summary" schedule.

BUDGET HIGHLIGHTS

The Police FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$187,400 (0.8%).

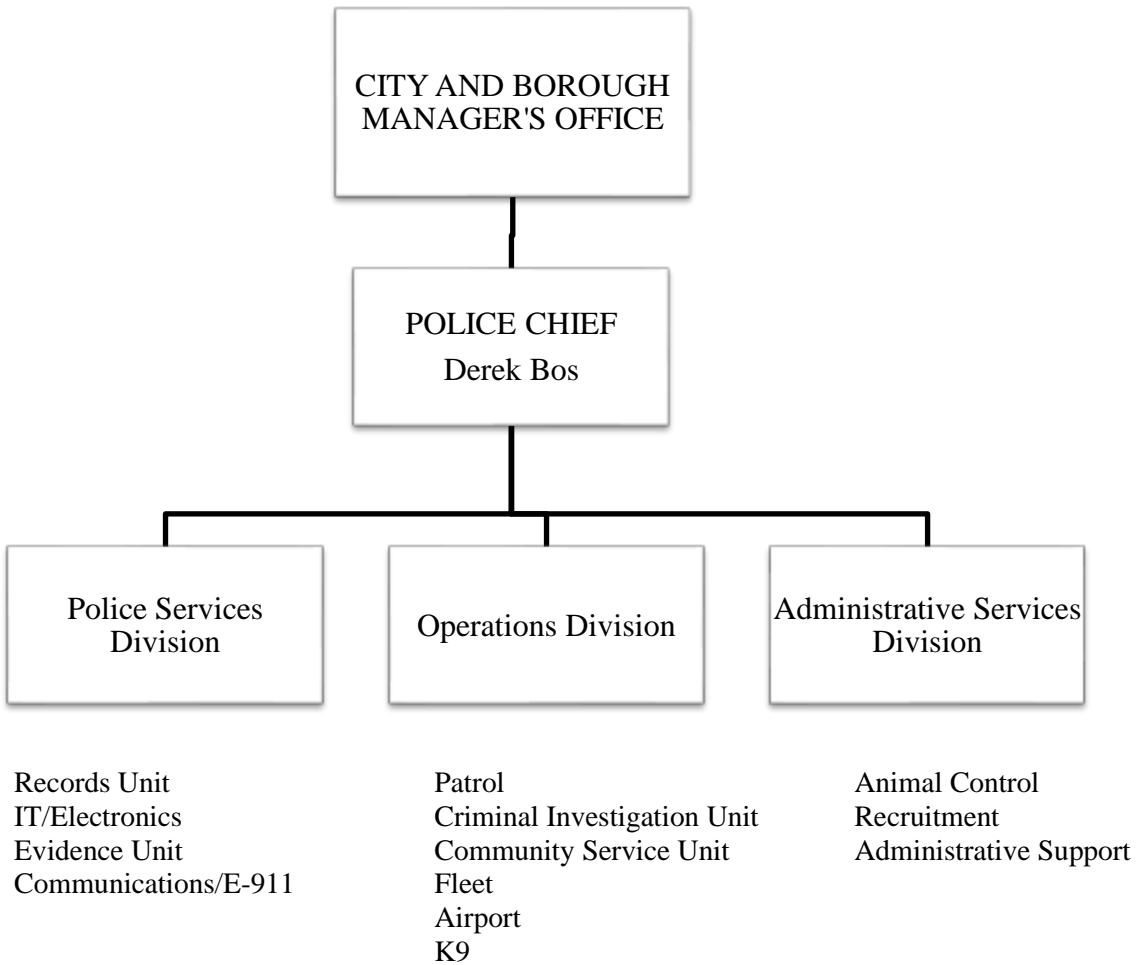
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services decreased \$100,800 (0.6%) due to longevity staff turnover and position reclassifications.
- Commodities and services increased \$254,200 (6.3%) due to increases in training, equipment, and insurance.
- Capital Outlay increased \$34,000 (100%) due to computer software upgrades.

POLICE

FUNCTIONAL ORGANIZATION CHART



NOTES

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RECYCLEWORKS

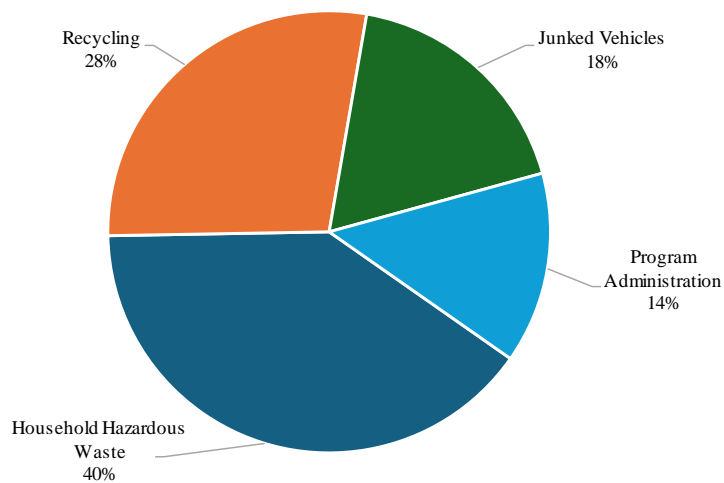
MISSION STATEMENT

RecycleWorks develops and implements recycling, household hazardous waste, and junk vehicle and organics management programs to protect the health and safety of the community and environment.

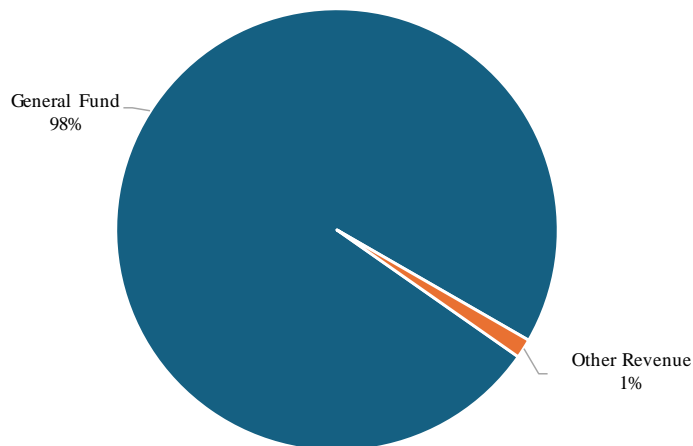
FY26 REVISED BUDGET

\$ 2,480,100

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

RECYCLEWORKS

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	171,200	204,500	192,600	208,900	216,600
Commodities and Services	1,602,700	2,217,000	2,218,600	2,281,000	2,263,500
Total Expenditures	1,773,900	2,421,500	2,411,200	2,489,900	2,480,100
FUNDING SOURCES					
Other Revenue	49,800	10,000	50,000	10,000	35,000
Support from:					
General Fund	1,724,100	2,411,500	2,361,200	2,479,900	2,445,100
Total Funding Sources	\$ 1,773,900	2,421,500	2,411,200	2,489,900	2,480,100
STAFFING	1.20	1.40	1.40	1.40	1.40

FUND BALANCE

The RecycleWorks Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The RecycleWorks FY26 Revised Budget shows a decrease from the FY26 Approved Budget of \$9,800 (0.4%).

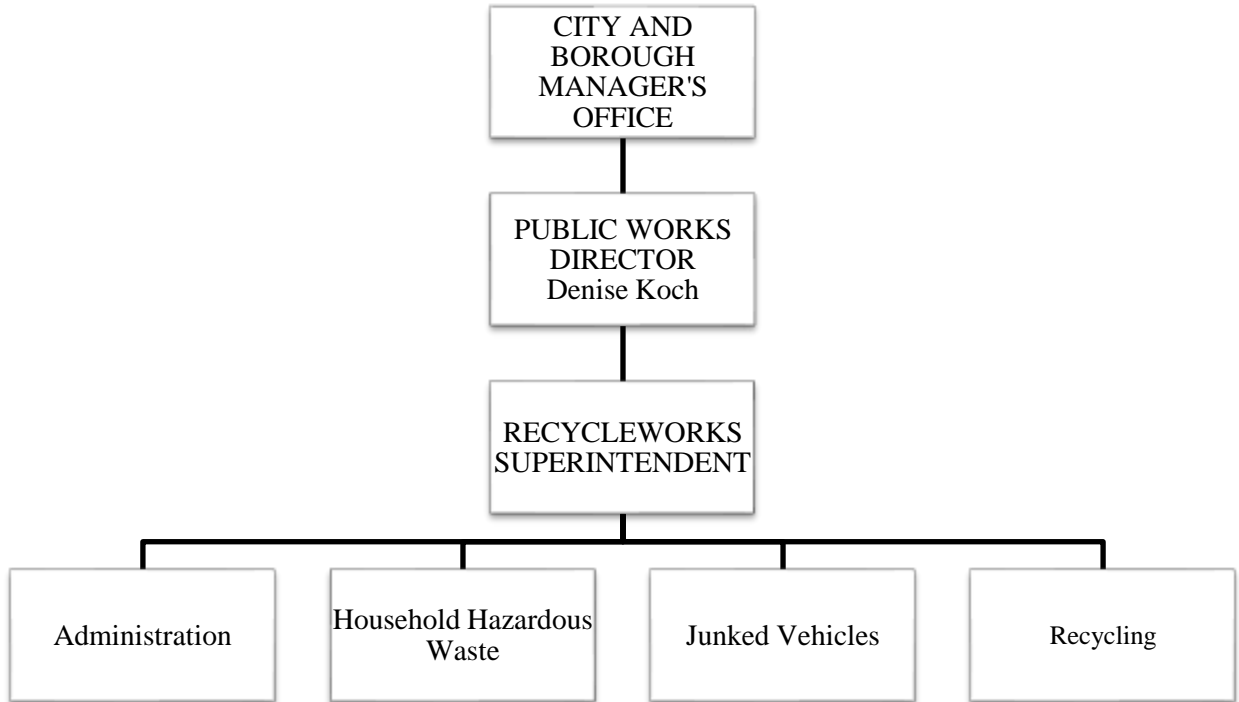
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services increased \$7,700 (3.7%) due to wage and merit increases.
- Commodities and services decreased \$17,500 (0.8%) due to a decrease in contractual services.

RECYCLEWORKS

FUNCTIONAL ORGANIZATION CHART



NOTES

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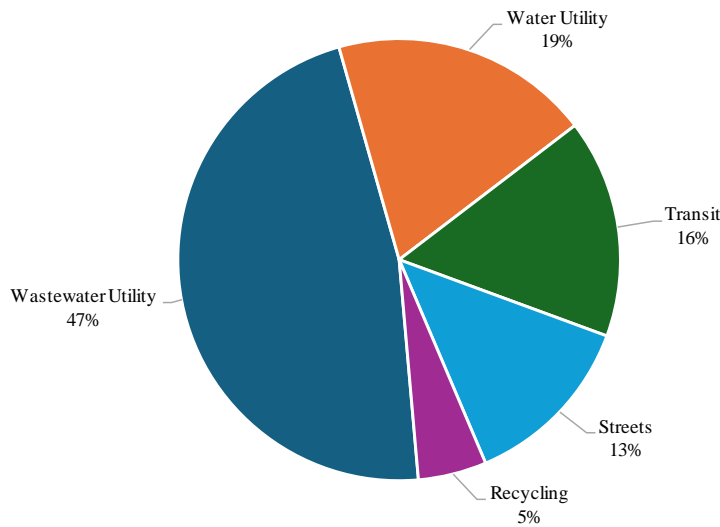
STREETS

MISSION STATEMENT

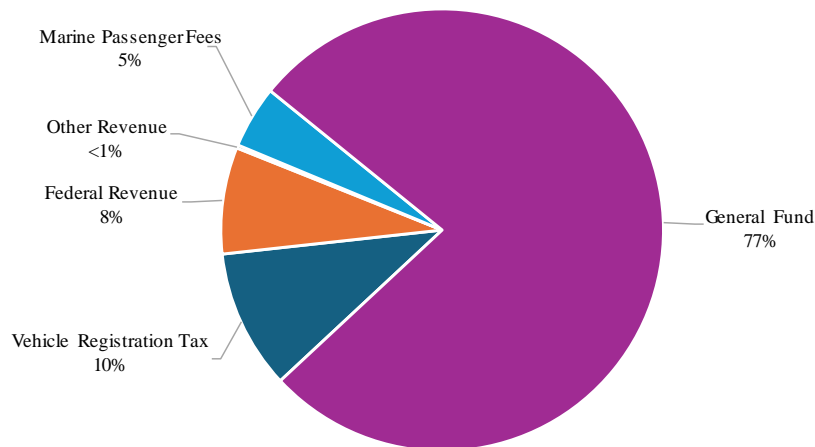
Streets is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY26 REVISED BUDGET \$ 7,054,500

PUBLIC WORKS DEPARTMENT CORE SERVICES



STREETS FUNDING SOURCES



See the Glossary for definitions of terms.

STREETS

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 2,976,900	3,252,200	2,773,400	3,320,300	3,250,100
Commodities and Services	3,580,200	3,738,200	3,640,200	3,935,500	3,804,400
Total Expenditures	6,557,100	6,990,400	6,413,600	7,255,800	7,054,500
FUNDING SOURCES					
Interdepartmental Charges	26,000	15,400	16,000	15,800	16,000
Vehicle Registration Tax	720,700	762,000	720,000	784,900	720,000
Secure Rural Schools/Roads	548,600	550,000	550,000	550,000	550,000
Other Revenue	100	-	-	-	-
Support from:					
Marine Passenger Fees	192,900	339,200	339,200	339,200	321,900
Roaded Service Area	5,068,800	5,323,800	4,788,400	5,565,900	5,446,600
Total Funding Sources	\$ 6,557,100	6,990,400	6,413,600	7,255,800	7,054,500
STAFFING	25.23	25.23	25.23	25.23	25.23

FUND BALANCE

The Streets Division is a component of the Roaded Service Area. See the Roaded Service Area fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The Streets FY26 Revised Budget shows a decrease from the FY26 Approved Budget of \$201,300 (2.8%).

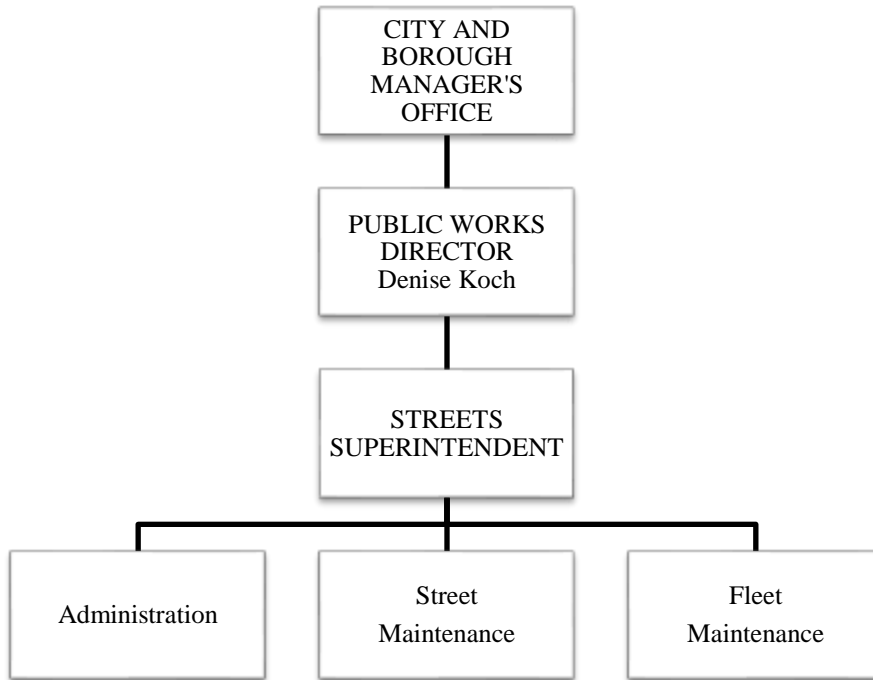
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services decreased \$70,200 (2.1%) primarily due to longevity staff turnover.
- Commodities and Services decreased \$131,100 (3.3%) primarily due to decreases in commodities and contractual services.

STREETS

FUNCTIONAL ORGANIZATION CHART



Divisional Oversight

Define and Set Policy

Administer Finances

NOTES

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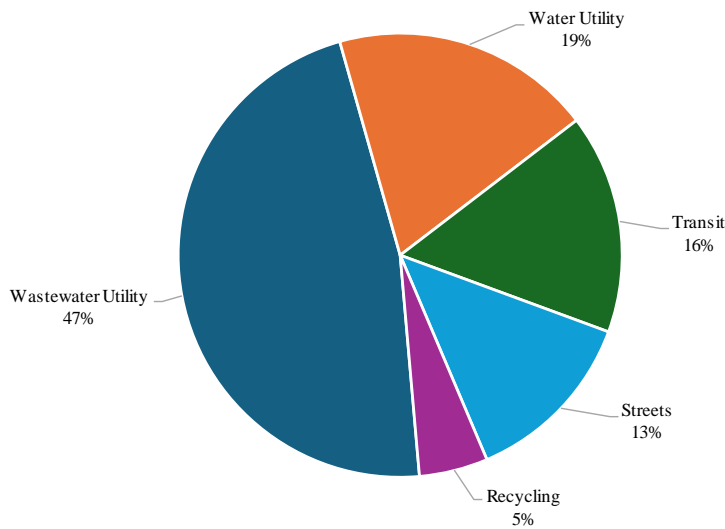
TRANSIT

MISSION STATEMENT

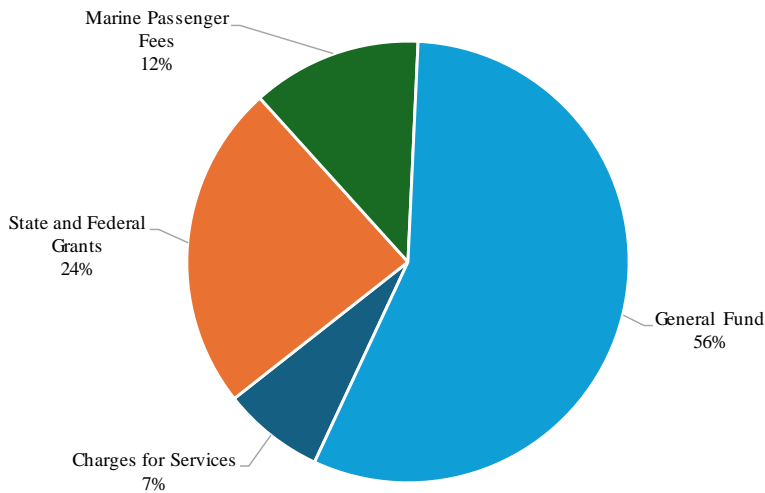
Capital Transit is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY26 REVISED BUDGET \$ 8,389,200

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR TRANSIT



See the Glossary for definitions of terms.

TRANSIT

COMPARATIVES

	FY24 Actuals	FY25		FY26 Approved Budget	FY26 Revised Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Personnel Services	\$ 4,452,800	5,709,000	4,828,000	5,792,700	5,351,500
Commodities and Services	2,668,700	3,429,100	3,043,000	3,401,700	3,037,700
Total Expenditures	7,121,500	9,138,100	7,871,000	9,194,400	8,389,200
FUNDING SOURCES					
Charges for Services	602,400	581,300	653,400	581,300	624,100
State Grants	1,613,400	1,500,000	2,637,700	1,500,000	2,000,000
Federal Grants	18,000	26,400	12,900	9,000	7,700
Support from:					
Marine Passenger Fees	164,000	1,000,000	1,000,000	1,000,000	1,041,600
Roaded Service Area	4,723,700	6,030,400	3,567,000	6,104,100	4,715,800
Total Funding Sources	\$ 7,121,500	9,138,100	7,871,000	9,194,400	8,389,200
STAFFING	39.68	43.60	43.60	43.60	43.60

FUND BALANCE

The Transit Division is a component of the Roaded Service Area. See the Roaded Service Area fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The Transit FY26 Revised Budget shows a decrease from the FY26 Approved Budget of \$805,200 (8.8%).

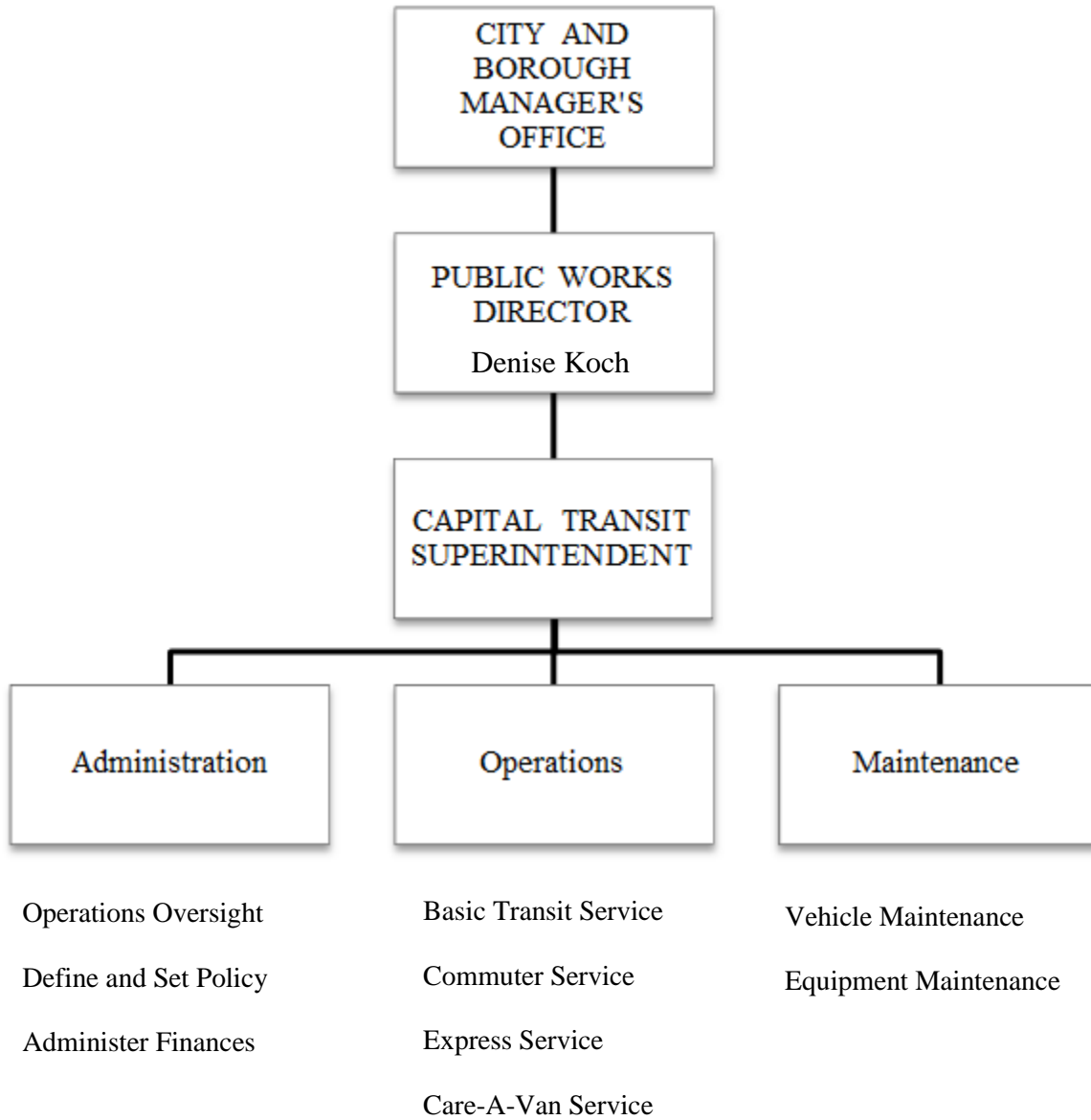
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services decreased \$441,200 (7.6%) primarily due to position schedule updates.
- Commodities and services decreased \$364,000 (10.7%) primarily due to fuel cost savings from the transition to electric buses.

TRANSIT

FUNCTIONAL ORGANIZATION CHART



NOTES

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ENTERPRISE FUNDS

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 103,547,300	116,557,500	105,314,700	116,813,800	110,261,000
Commodities and Services	59,610,200	64,664,900	66,633,300	65,439,900	71,803,300
Capital Outlay	336,100	2,628,500	2,602,200	2,716,000	6,233,700
Debt Service	8,422,500	7,740,700	7,740,600	6,770,000	6,550,000
Support to:					
Debt Service	657,100	-	-	-	-
Capital Projects	7,728,100	18,286,400	18,286,400	6,900,000	15,549,000
Total Expenditures	180,301,300	209,878,000	200,577,200	198,639,700	211,064,000
FUNDING SOURCES					
Interdepartmental Charges	40,200	40,200	40,200	40,200	40,200
Charges for Services	178,954,200	179,390,400	193,313,400	179,828,100	194,402,200
Licenses, Permits, and Fees	1,114,600	1,064,000	1,117,400	1,076,300	1,125,400
Rentals and Leases	2,842,900	4,287,200	4,449,100	4,287,200	4,835,400
Sales	5,000	5,000	5,000	5,000	5,000
Fines and Forfeitures	6,900	12,000	13,700	12,000	13,500
Federal Revenue	3,636,700	445,300	2,227,700	322,600	194,900
State Shared Revenue	521,900	440,000	541,800	440,000	540,000
State Revenue	-	750,000	-	750,000	150,000
Investment and Interest Income/(Loss)	4,069,700	3,293,700	2,304,600	3,338,000	2,780,900
Land Sales	118,500	-	-	-	-
Other Revenue	8,700	1,500	17,200	1,500	-
Support from:					
General Fund	2,000,000	200,000	200,000	-	200,000
Marine Passenger Fees	717,000	717,000	717,000	717,000	762,000
Capital Projects	8,160,300	267,800	267,800	-	-
Total Funding Sources	202,196,600	190,914,100	205,214,900	190,817,900	205,049,500
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	13,250,300	11,036,200	11,036,200	8,852,600	8,852,600
Increase (Decrease) in Reserve	(2,214,100)	(2,183,600)	(2,183,600)	(2,515,000)	(2,515,000)
End of Period Reserve	\$ 11,036,200	8,852,600	8,852,600	6,337,600	6,337,600
Capital Reserve					
Beginning Reserve Balance	-	-	-	211,400	211,400
Increase (Decrease) in Reserve	-	211,400	211,400	-	-
End of Period Reserve	\$ -	211,400	211,400	211,400	211,400
Available Fund Balance					
Beginning of Period	60,861,200	84,970,600	84,970,600	91,791,900	91,791,900
Increase (Decrease) in Fund Balance	24,109,400	(16,780,300)	6,821,300	(5,306,800)	(3,499,500)
End of Period Available Fund Balance	\$ 84,970,600	68,190,300	91,791,900	86,485,100	88,292,400
STAFFING	794.75	834.50	761.50	834.50	760.78

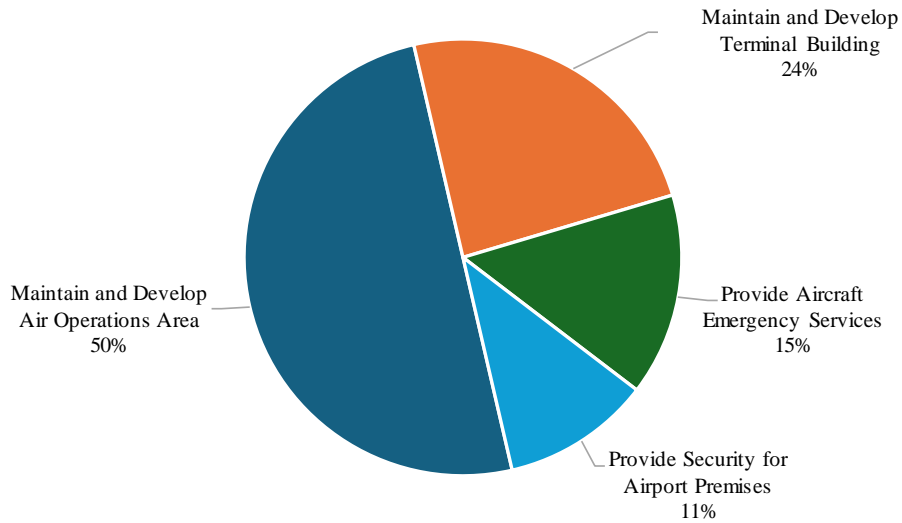
AIRPORT

MISSION STATEMENT

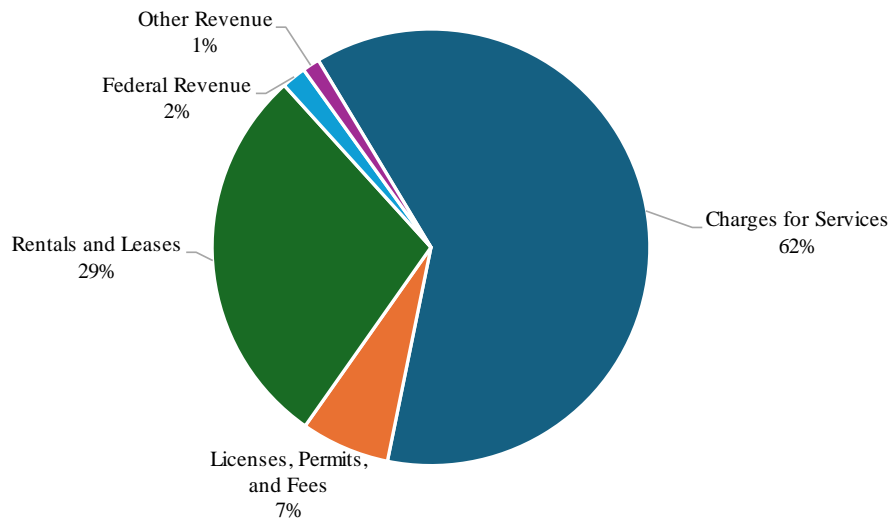
The Juneau International Airport operates and manages the airport facility for air and other services.

FY26 REVISED BUDGET **\$ 13,631,100**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

AIRPORT

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 3,551,900	3,895,500	3,803,000	3,949,600	4,179,600
Commodities and Services	7,418,600	6,644,800	6,764,200	6,734,800	6,848,100
Capital Outlay	230,600	9,000	18,800	20,000	20,000
Debt Service	2,405,300	2,505,100	2,505,000	2,583,400	2,583,400
Support to:					
Debt Service	657,100	-	-	-	-
Capital Projects	822,100	86,400	86,400	-	-
Total Expenditures	15,085,600	13,140,800	13,177,400	13,287,800	13,631,100
FUNDING SOURCES					
Charges for Services	5,819,200	6,626,400	6,663,100	6,626,400	6,650,000
Licenses, Permits, and Fees	703,400	652,000	705,400	652,000	705,400
Sales	5,000	5,000	5,000	5,000	5,000
Fines and Forfeitures	700	2,000	1,500	2,000	1,500
Rentals and Leases	1,341,400	3,014,900	2,764,500	3,014,900	3,072,600
Federal Revenue	3,636,700	445,300	2,227,700	322,600	194,900
State Shared Revenue	57,600	90,000	90,000	90,000	90,000
Investment and Interest Income/(Loss)	35,900	87,200	46,400	90,500	40,600
Other Revenue	8,700	1,500	17,200	1,500	-
Support from:					
Capital Projects	14,600	267,800	267,800	-	-
Total Funding Sources	11,623,200	11,192,100	12,788,600	10,804,900	10,760,000
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	9,213,900	6,928,900	6,928,900	4,533,900	4,533,900
Increase (Decrease) in Reserve	(2,285,000)	(2,395,000)	(2,395,000)	(2,515,000)	(2,515,000)
End of Period Reserve	\$ 6,928,900	4,533,900	4,533,900	2,018,900	2,018,900
Capital Reserve					
Beginning Reserve Balance	-	-	-	211,400	211,400
Increase (Decrease) in Reserve	-	211,400	211,400	-	-
End of Period Reserve	\$ -	211,400	211,400	211,400	211,400
Available Fund Balance					
Beginning of Period	3,783,400	2,606,000	2,606,000	4,400,800	4,400,800
Increase (Decrease) in Fund Balance	(1,177,400)	234,900	1,794,800	32,100	(356,100)
End of Period Available Fund Balance	\$ 2,606,000	2,840,900	4,400,800	4,432,900	4,044,700
STAFFING	35.40	37.20	39.20	37.20	39.20

BUDGET HIGHLIGHTS

The Airport FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$343,300 (2.6%).

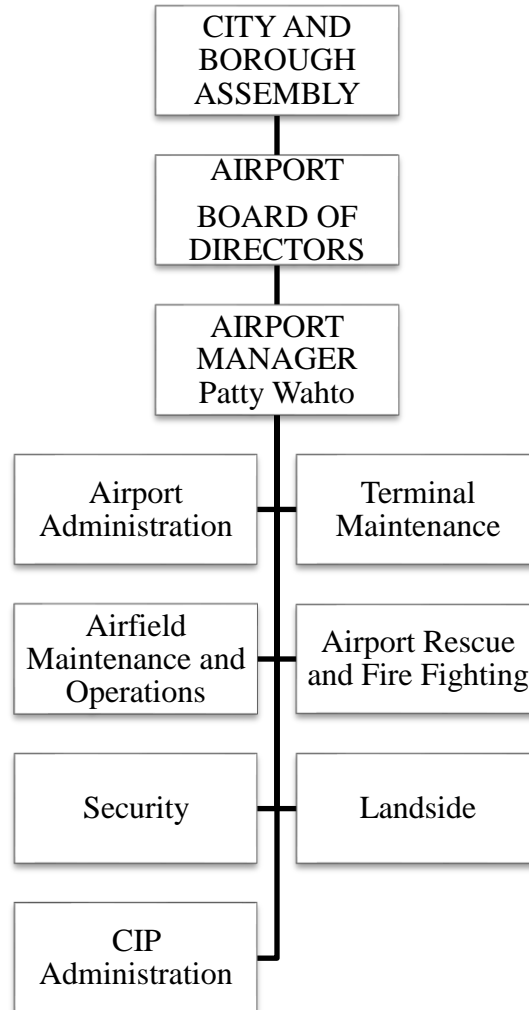
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services increased \$230,000 (5.8%) due to increased wages and increased FTE.
- Commodities and services increased \$113,300 (1.7%) primarily due to increased contractual services, and materials and commodities.

AIRPORT

FUNCTIONAL ORGANIZATION CHART



NOTES

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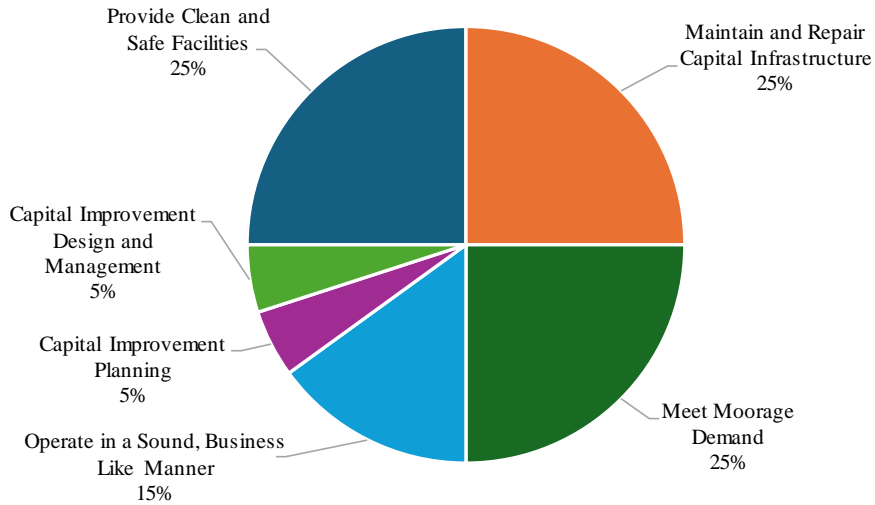
DOCKS

DOCKS MISSION STATEMENT

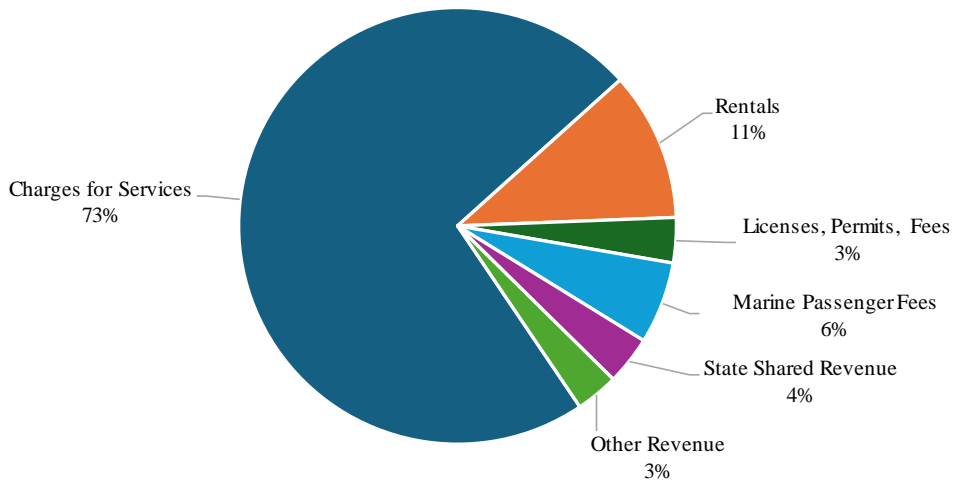
The CBJ Docks and Harbors Board develop and provide services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY26 REVISED BUDGET FOR DOCKS \$ 3,575,200

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

DOCKS

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,358,500	1,607,500	1,367,500	1,633,100	1,736,100
Commodities and Services	1,074,600	1,238,400	1,234,600	1,256,100	1,294,100
Capital Outlay	-	-	-	-	45,000
Support to:					
Capital Projects	-	3,000,000	3,000,000	-	500,000
Total Expenditures	2,433,100	5,845,900	5,602,100	2,889,200	3,575,200
FUNDING SOURCES					
Interdepartmental Charges	40,200	40,200	40,200	40,200	40,200
Charges for Services	2,777,000	2,625,000	2,980,000	2,625,000	4,300,000
Investment and Interest Income/(Loss)	136,100	62,300	107,600	64,600	93,600
Support from:					
Marine Passenger Fees	717,000	717,000	717,000	717,000	762,000
Total Funding Sources	3,670,300	3,444,500	3,844,800	3,446,800	5,195,800
FUND BALANCE					
Beginning of Period	2,524,600	3,761,800	3,761,800	2,004,500	2,004,500
Increase (Decrease) in Fund Balance	1,237,200	(2,401,400)	(1,757,300)	557,600	1,620,600
End of Period Fund Balance	\$ 3,761,800	1,360,400	2,004,500	2,562,100	3,625,100
STAFFING	19.75	19.75	19.75	19.75	19.73

BUDGET HIGHLIGHTS

The Docks FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$686,000 (23.7%).

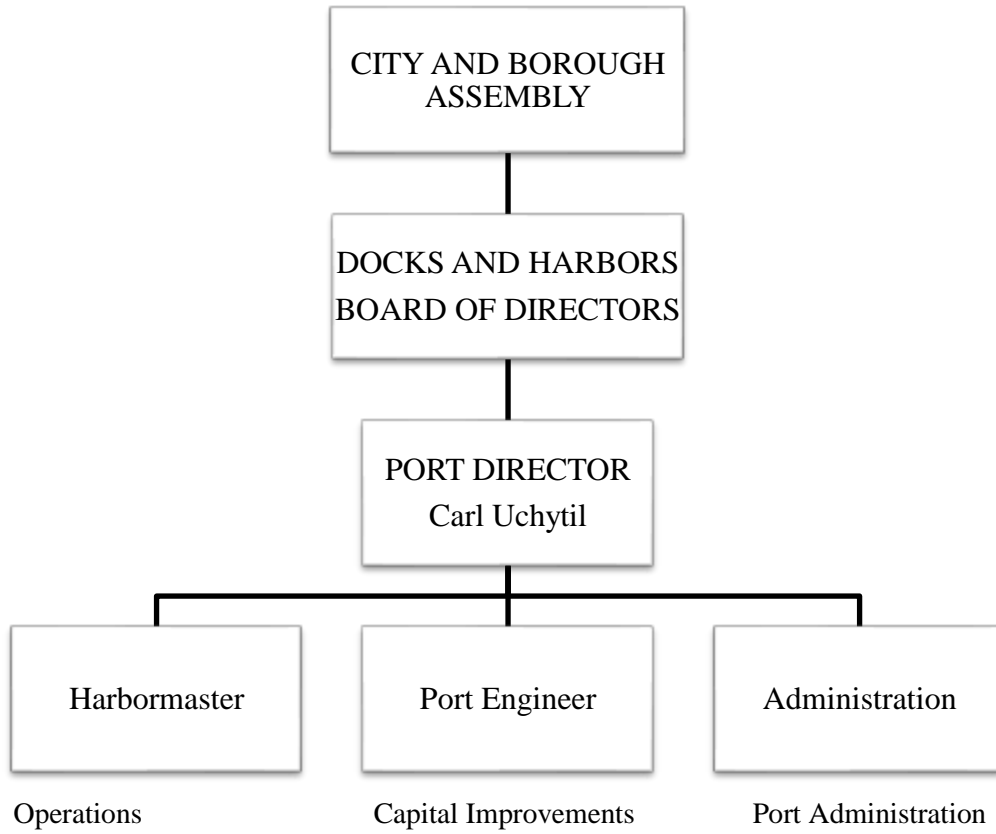
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services increased \$103,000 (6.3%) primarily due to wage increases.
- Commodities and services increased \$38,000 (3.0%) primarily due to increased contractual services.
- Capital outlay increased \$45,000 (100%) for infrastructure upgrades.

DOCKS

FUNCTIONAL ORGANIZATION CHART



NOTES

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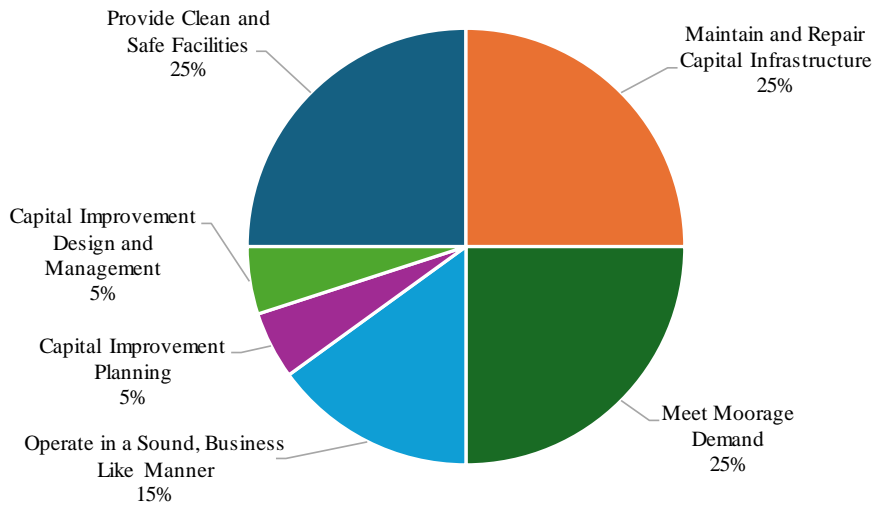
HARBORS

HARBORS MISSION STATEMENT

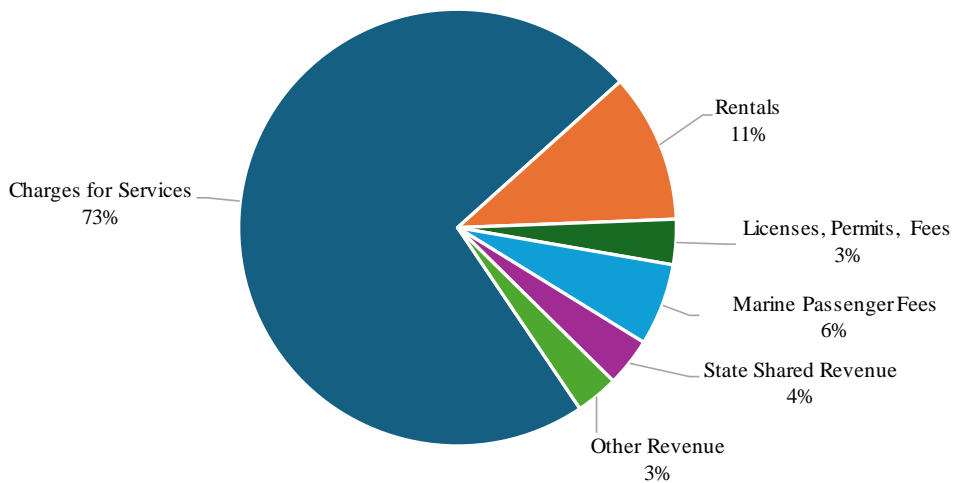
The CBJ Docks and Harbors Board develops and provides services to promote and accommodate marine related commerce, industry, fisheries, recreation, and visitors.

FY26 REVISED BUDGET FOR HARBORS \$ 9,471,700

CORE SERVICES COMBINED FOR DOCKS AND HARBORS



FUNDING SOURCES COMBINED FOR DOCKS AND HARBORS



See the Glossary for definitions of terms.

HARBORS

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 2,017,500	2,252,400	2,076,900	2,288,700	2,248,500
Commodities and Services	2,343,300	2,428,400	2,437,600	2,476,000	2,574,100
Debt Service	688,000	694,400	694,400	699,100	699,100
Support to:					
Capital Projects	-	2,000,000	2,000,000	-	3,950,000
Total Expenditures	5,048,800	7,375,200	7,208,900	5,463,800	9,471,700
FUNDING SOURCES					
Charges for Services	4,289,400	4,325,000	4,575,200	4,375,000	4,825,000
Licenses, Permits, and Fees	411,200	412,000	412,000	424,300	420,000
Rentals and Leases	1,102,000	950,000	1,306,600	950,000	1,384,900
State Shared Revenue	464,300	350,000	451,800	350,000	450,000
Fines and Forfeitures	6,200	10,000	12,200	10,000	12,000
Land Sales	118,500	-	-	-	-
Investment and Interest Income/(Loss)	900,900	295,400	285,700	306,300	249,900
Total Funding Sources	7,292,500	6,342,400	7,043,500	6,415,600	7,341,800
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	795,400	866,300	866,300	866,300	866,300
Increase (Decrease) in Reserve	70,900	-	-	-	-
End of Period Reserve	\$ 866,300	866,300	866,300	866,300	866,300
Available Fund Balance					
Beginning of Period	3,058,800	5,231,600	5,231,600	5,066,200	5,066,200
Increase (Decrease) in Fund Balance	2,172,800	(1,032,800)	(165,400)	951,800	(2,129,900)
End of Period Available	\$ 5,231,600	4,198,800	5,066,200	6,018,000	2,936,300
STAFFING	17.95	17.95	17.95	17.95	17.95

BUDGET HIGHLIGHTS

The Harbors FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$4,007,900 (73.4%).

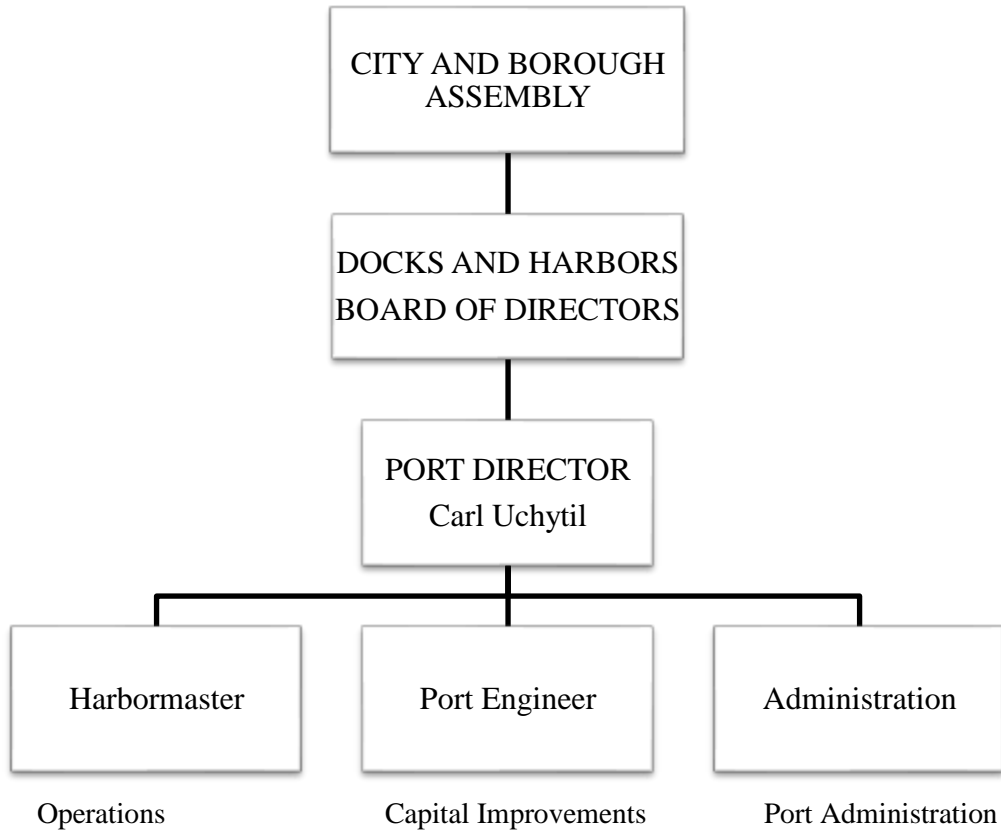
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services decreased \$40,200 (1.8%) due to longevity staff turnover.
- Commodities and services increased \$98,100 (4.0%) due to increased contractual services.
- Capital Project support increased \$3,950,000 (100%) due to planned infrastructure maintenance and upgrades.

HARBORS

FUNCTIONAL ORGANIZATION CHART



NOTES

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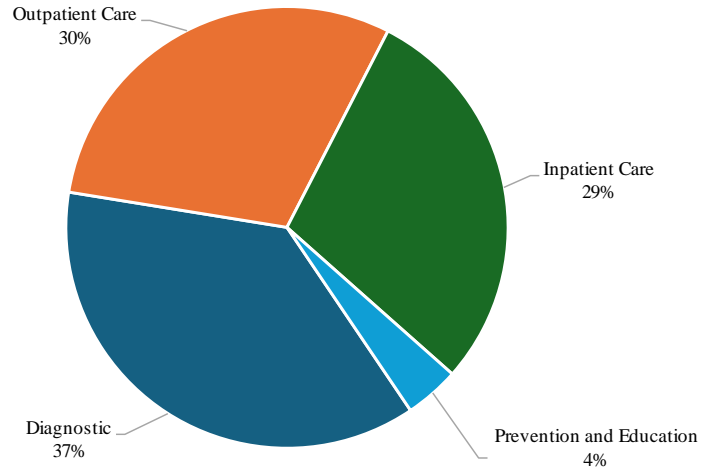
BARTLETT REGIONAL HOSPITAL

MISSION STATEMENT

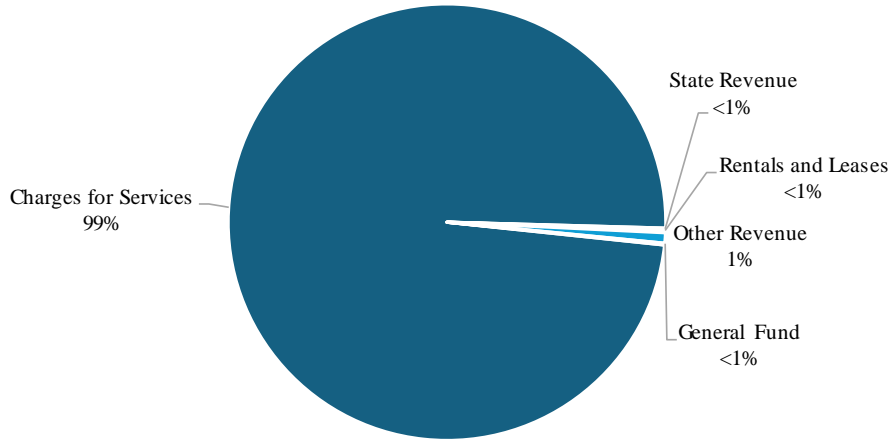
Bartlett Regional Hospital provides comprehensive, high quality health care and health promotion for the people of Juneau and Northern Southeast Alaska.

FY26 REVISED BUDGET **\$ 156,548,500**

CORE SERVICES



FUNDING SOURCES



See the Glossary for definitions of terms.

BARTLETT REGIONAL HOSPITAL

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 91,062,900	102,012,800	92,285,800	102,044,000	95,597,800
Commodities and Services	39,919,000	42,814,300	45,570,000	42,878,600	49,572,200
Capital Outlay	-	2,423,500	2,396,100	2,500,000	5,972,700
Debt Service	3,465,000	2,850,700	2,850,700	1,958,700	1,738,800
Support to:					
Capital Projects	2,074,000	8,900,000	8,900,000	3,000,000	3,000,000
General Fund	-	-	-	-	667,000
Total Expenditures	136,520,900	159,001,300	152,002,600	152,381,300	156,548,500
FUNDING SOURCES					
Charges for Services	142,999,200	143,760,900	156,826,500	143,760,900	156,244,900
State Revenue	-	750,000	-	750,000	150,000
Investment and Interest Income/(Loss)	1,316,900	1,800,000	511,000	1,800,000	1,218,300
Rentals and Leases	399,500	322,300	378,000	322,300	377,900
Support from:					
Capital Projects	8,145,700	-	-	-	-
General Fund	2,000,000	200,000	200,000	-	200,000
Total Funding Sources	154,861,300	146,833,200	157,915,500	146,633,200	158,191,100
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	3,241,000	3,241,000	3,241,000	3,241,000	3,241,000
End of Period Reserve	3,241,000	3,241,000	3,241,000	3,241,000	3,241,000
Available Fund Balance					
Beginning of Period	36,534,500	54,874,900	54,874,900	60,787,800	60,787,800
Increase (Decrease) in Fund Balance	18,340,400	(12,168,100)	5,912,900	(5,748,100)	1,642,600
End of Period Available Fund Balance	\$ 54,874,900	42,706,800	60,787,800	55,039,700	62,430,400
STAFFING	675.00	713.00	638.00	713.00	638.00

BUDGET HIGHLIGHTS

The Hospital FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$4,167,200 (2.7%).

The significant budgetary changes include:

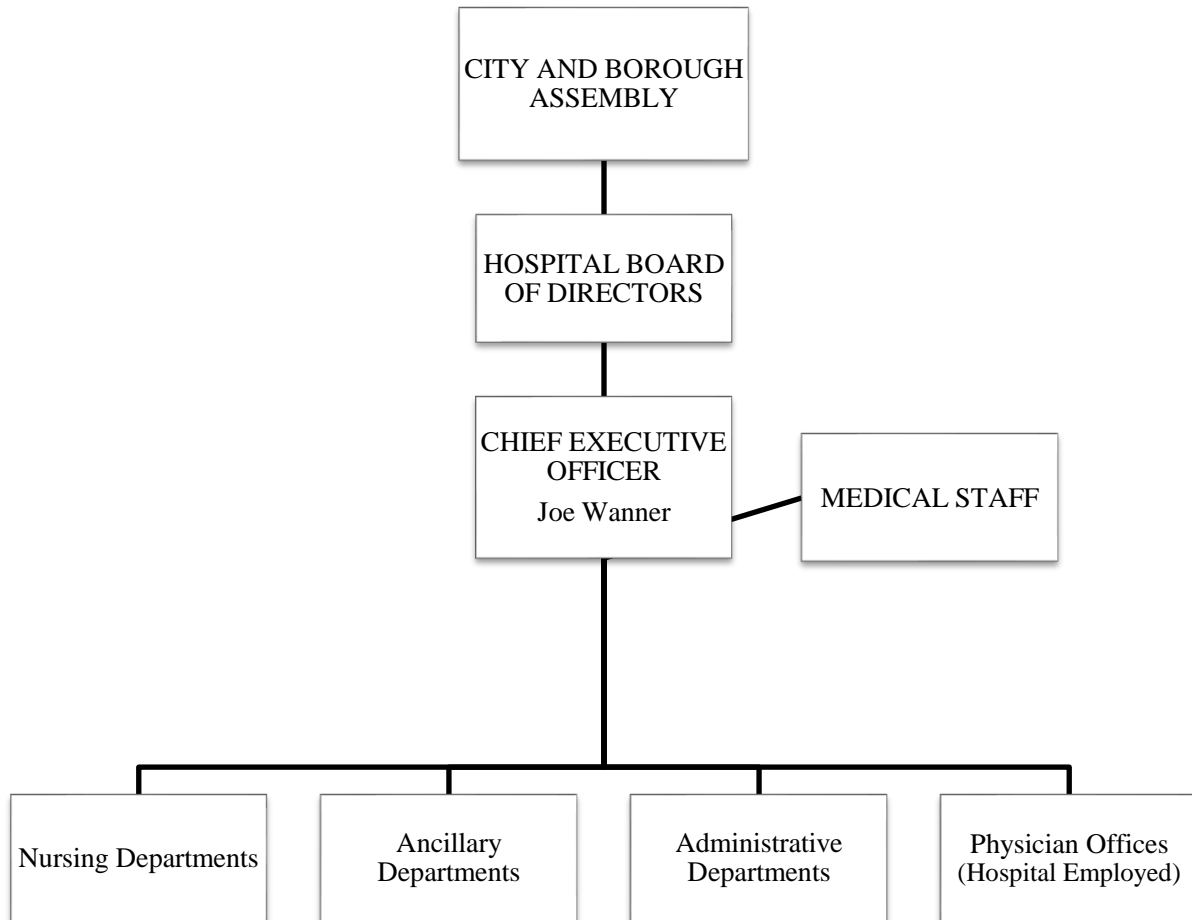
FY26 Revised Budget

- Personnel services decreased \$6,446,200 (6.3%) due to decreased FTEs.
- Commodities and services increased \$6,693,600 (15.6%) due to increased contractual services.
- Capital outlay increased \$3,472,700 (138.9%) due to increased infrastructure upgrades.
- Debt Service decreased \$219,900 (11.2%) due to restructured annual debt service payments due to bond refunding.

In FY24, the Assembly appropriated a \$2 million grant to the Hospital to help support them through a period of financial hardship. The Hospital has since gone through an organizational restructure and is now financially stable. The Hospital Board of Directors approved voluntarily repaying the \$2 million grant over a three-year period. FY26 is the first year of repayment, with a transfer from the Hospital to the General Fund of \$667,000.

BARTLETT REGIONAL HOSPITAL

FUNCTIONAL ORGANIZATION CHART



NOTES

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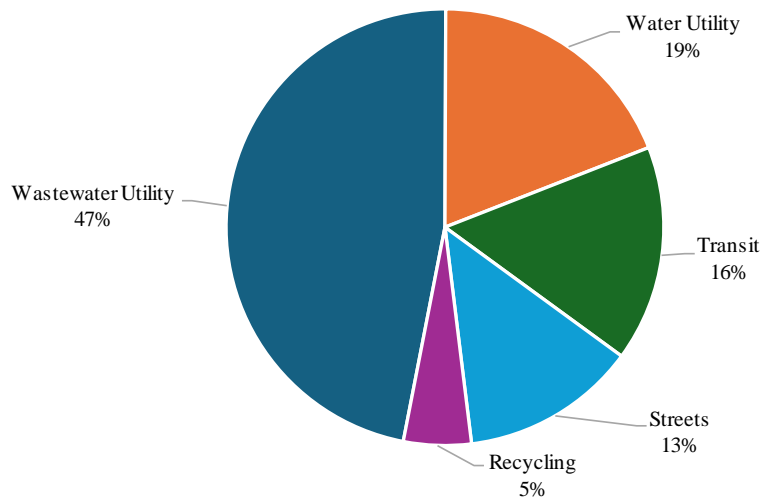
WASTEWATER

MISSION STATEMENT

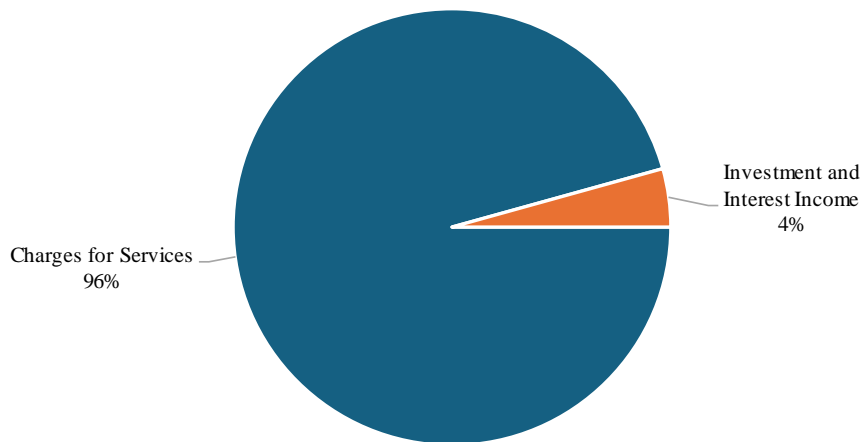
Wastewater Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY26 REVISED BUDGET \$ 19,364,500

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WASTEWATER UTILITY



See the Glossary for definitions of terms.

WASTEWATER

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 3,664,500	4,749,600	3,859,500	4,821,600	4,402,400
Commodities and Services	7,236,500	9,210,900	8,529,100	9,716,300	8,965,600
Capital Outlay	11,900	136,000	120,300	136,000	136,000
Debt Service	1,542,000	1,431,200	1,431,200	1,272,500	1,272,500
Support to:					
Capital Projects	1,332,000	1,800,000	1,800,000	1,400,000	4,588,000
Total Expenditures	13,786,900	17,327,700	15,740,100	17,346,400	19,364,500
FUNDING SOURCES					
Charges for Services	16,079,200	15,422,600	15,503,000	15,721,300	15,542,000
Investment and Interest Income/(Loss)	997,000	645,200	805,500	657,800	700,800
Total Funding Sources	17,076,200	16,067,800	16,308,500	16,379,100	16,242,800
FUND BALANCE					
Beginning of Period	5,867,700	9,157,000	9,157,000	9,725,400	9,725,400
Increase (Decrease) in Fund Balance	3,289,300	(1,259,900)	568,400	(967,300)	(3,121,700)
End of Period Fund Balance	\$ 9,157,000	7,897,100	9,725,400	8,758,100	6,603,700
STAFFING	34.25	32.75	32.75	32.75	31.75

BUDGET HIGHLIGHTS

The Wastewater FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$2,018,100 (11.6%).

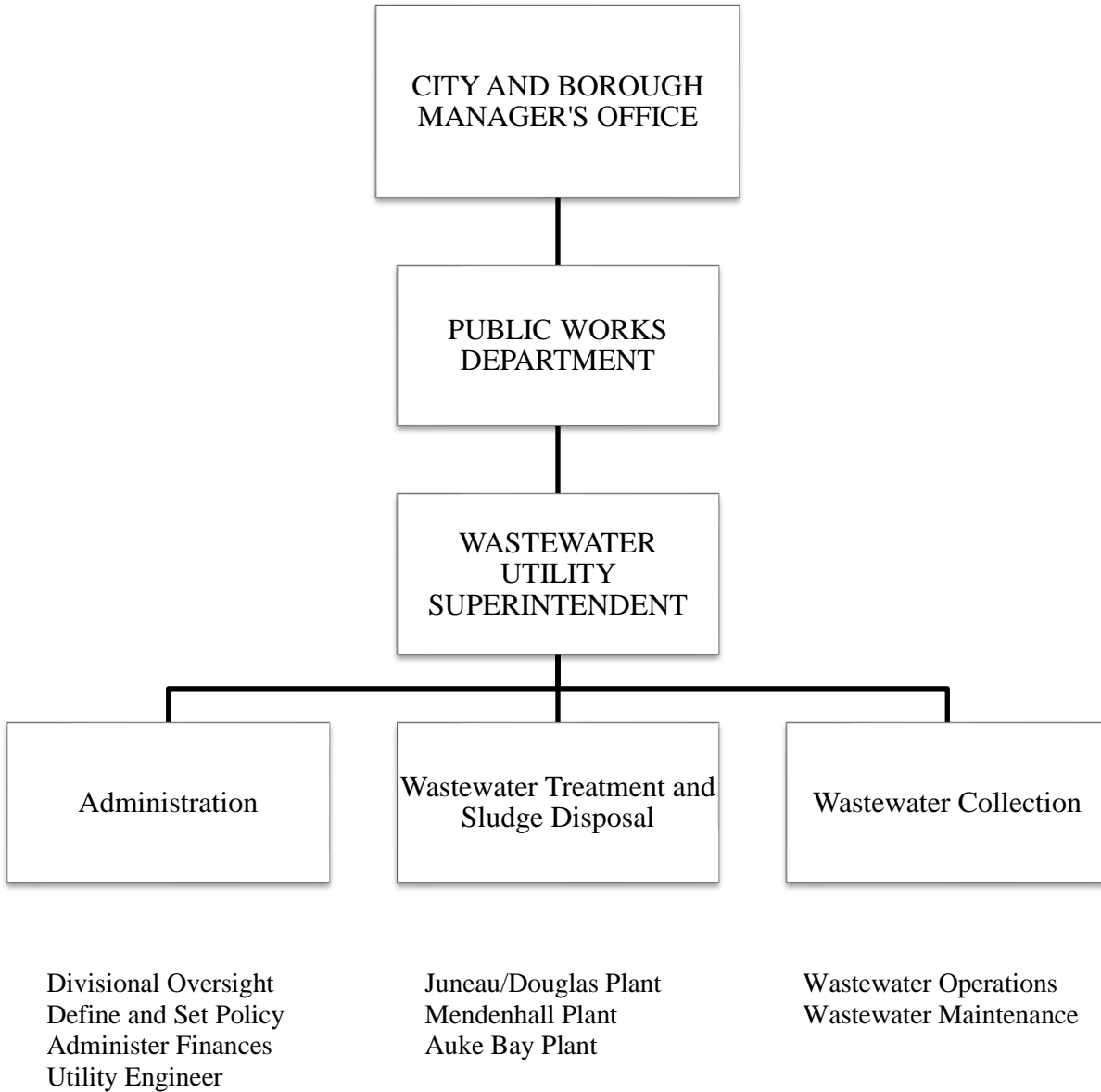
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services decreased \$419,200 (8.7%) primarily due to adjusted position allocations.
- Commodities and services decreased \$750,700 (7.7%) due to decreases in contractual services.
- Capital project support increased \$3,188,000 (227.7%) based on planned infrastructure maintenance and upgrades.

WASTEWATER

FUNCTIONAL ORGANIZATION CHART



NOTES

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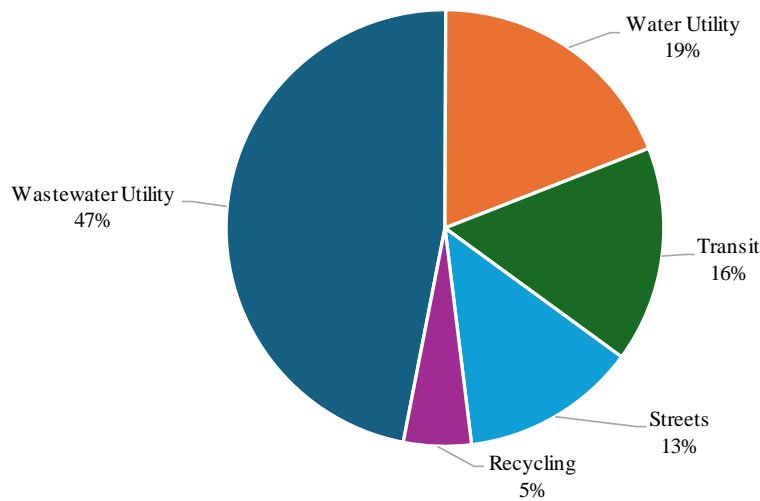
WATER

MISSION STATEMENT

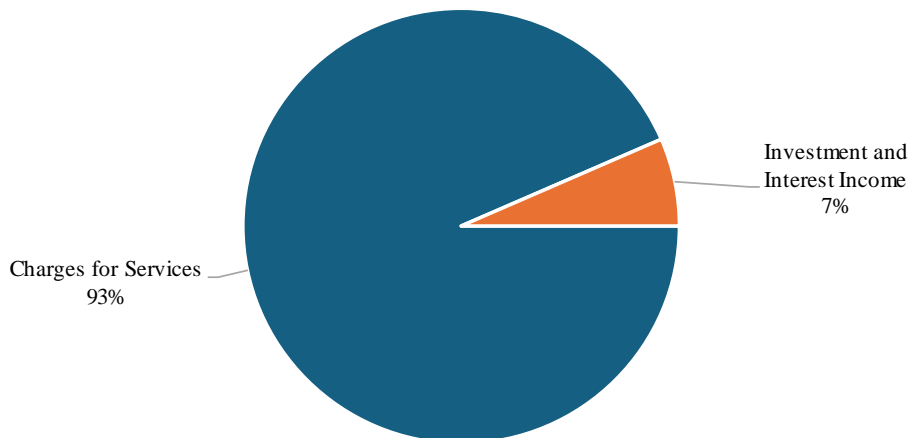
Water Utility is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

FY26 REVISED BUDGET \$ 8,473,000

PUBLIC WORKS DEPARTMENT CORE SERVICES



FUNDING SOURCES FOR WATER UTILITY



See Glossary for definitions of terms.

WATER

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,892,000	2,039,700	1,922,000	2,076,800	2,096,600
Commodities and Services	1,618,200	2,328,100	2,097,800	2,378,100	2,549,200
Capital Outlay	93,600	60,000	67,000	60,000	60,000
Debt Service	322,200	259,300	259,300	256,300	256,200
Support to:					
Capital Projects	3,500,000	2,500,000	2,500,000	2,500,000	3,511,000
Total Expenditures	7,426,000	7,187,100	6,846,100	7,271,200	8,473,000
FUNDING SOURCES					
Charges for Services	6,990,200	6,630,500	6,765,600	6,719,500	6,840,300
Investment and Interest Income/(Loss)	682,900	403,600	548,400	418,800	477,700
Total Funding Sources	7,673,100	7,034,100	7,314,000	7,138,300	7,318,000
FUND BALANCE					
Beginning of Period	9,092,200	9,339,300	9,339,300	9,807,200	9,807,200
Increase (Decrease) in Fund Balance	247,100	(153,000)	467,900	(132,900)	(1,155,000)
End of Period Fund Balance	\$ 9,339,300	9,186,300	9,807,200	9,674,300	8,652,200
STAFFING	12.40	13.85	13.85	13.85	14.15

BUDGET HIGHLIGHTS

The Water FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$1,201,800 (16.5%).

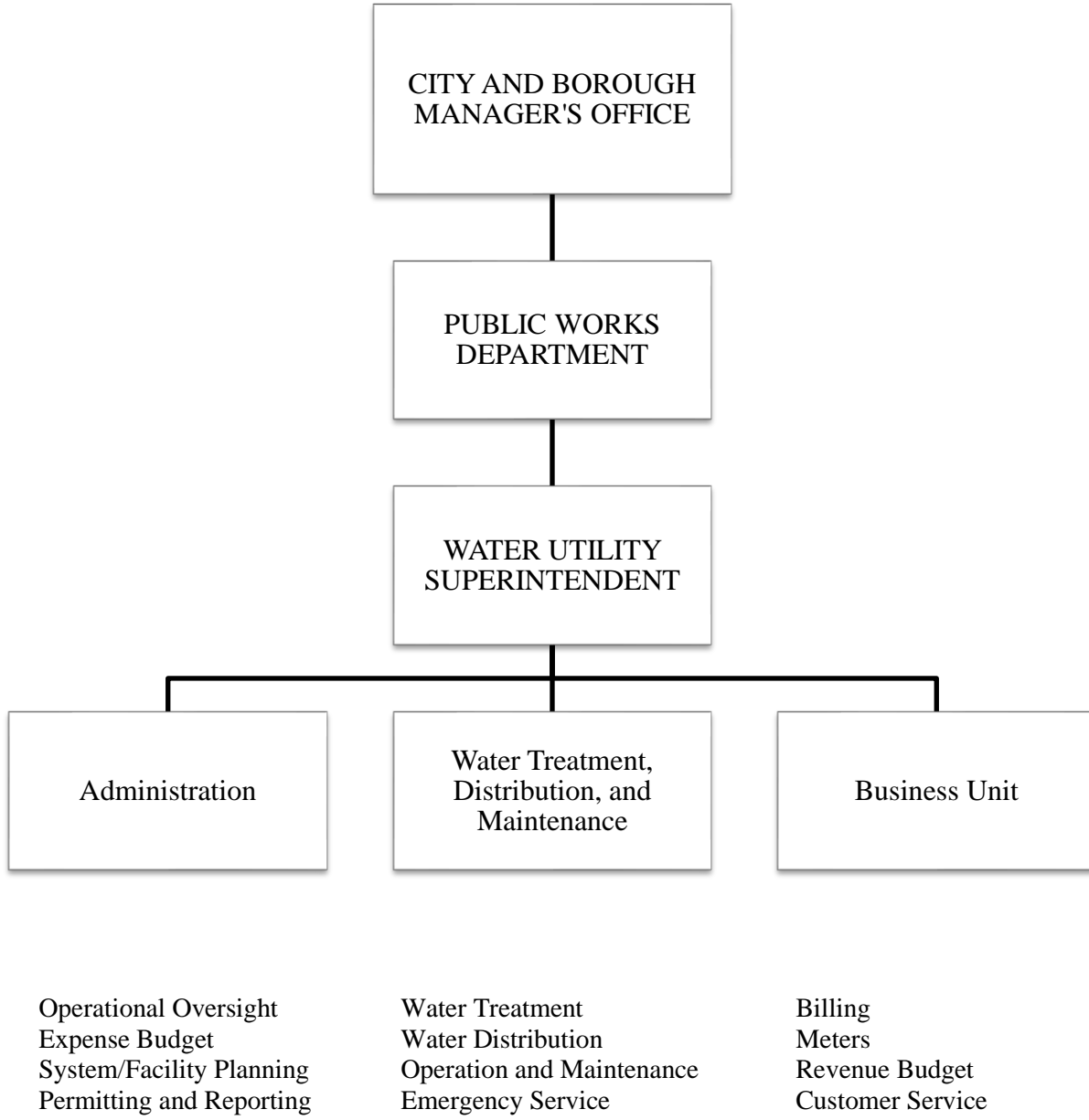
The significant budgetary changes include:

FY26 Revised Budget

- Personnel services increased \$19,800 (1%) primarily due to wage increases and position allocation adjustments.
- Commodities and services increased \$171,000 (7.2%) primarily due to increased contractual services and inflation.
- Capital project support increased 1,011,000 (40.4%) based on planned infrastructure maintenance and upgrades.

WATER

FUNCTIONAL ORGANIZATION CHART



NOTES

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FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND

MISSION STATEMENT

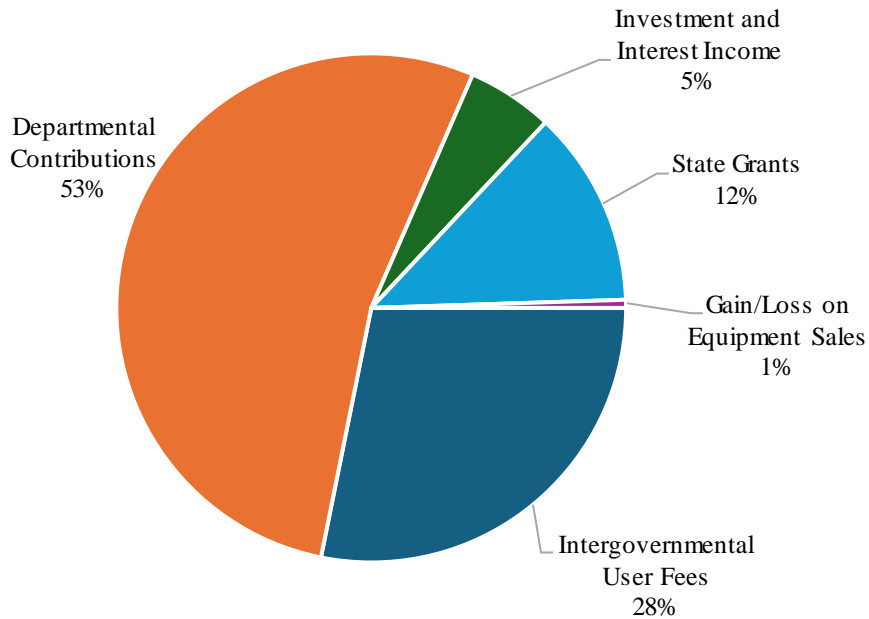
Fleet Maintenance is a service program of the Public Works Department. The Public Works Department's mission is to ensure water and wastewater utilities, waste management, public transportation, and municipal road maintenance are delivered to the residents and visitors of our community.

The Fleet and Equipment Reserve Fund is used to manage the cost of equipment acquisition through better management, coordination and planning. Identify and develop a balance between meeting CBJ's long term equipment acquisition needs with available funding sources.

FY26 REVISED BUDGET – FLEET MAINTENANCE \$ 2,743,800

FY26 REVISED BUDGET – FLEET AND EQUIPMENT RESERVE \$ 11,090,800

FUNDING SOURCES



FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Fleet Maintenance					
Personnel Services	\$ 873,900	969,000	911,100	980,400	950,900
Commodities and Services	1,549,300	1,716,500	1,514,300	1,754,100	1,792,900
Fleet and Equipment Reserve					
Commodities and Services	143,900	508,100	504,500	207,800	279,900
Capital Outlay	4,895,200	18,358,400	14,873,300	5,518,400	10,672,300
Interdepartmental Charges	131,200	143,700	143,700	143,700	138,600
Support to:					
General Fund	34,100	-	-	-	-
Total Expenditures	7,627,900	21,695,700	17,946,900	8,604,400	13,834,600
FUNDING SOURCES					
Fleet Maintenance					
Intergovernmental User Fees	2,402,800	2,690,800	2,689,300	2,739,100	2,736,000
Fleet and Equipment Reserve					
Department Contributions	3,974,100	4,682,500	4,682,500	4,871,000	5,183,300
Investment and Interest Income/(Loss)	750,500	224,100	610,900	232,700	531,300
State Grants	435,900	6,925,300	6,101,100	107,500	1,213,600
Gain (Loss) on Equipment Sales	95,900	100,000	55,900	100,000	50,000
Support from:					
Sales Tax	1,200,000	498,400	498,400	-	-
Total Funding Sources	8,859,200	15,121,100	14,638,100	8,050,300	9,714,200
FUND BALANCE					
Fleet Maintenance					
Beginning of Period	329,700	309,300	309,300	573,200	573,200
Increase (Decrease) in Fund Balance	(20,400)	5,300	263,900	4,600	(7,800)
End of Period Fund Balance	\$ 309,300	314,600	573,200	577,800	565,400
Fleet and Equipment Reserve					
Beginning of Period	13,758,700	15,010,400	15,010,400	11,437,700	11,437,700
Increase (Decrease) in Fund Balance	1,251,700	(6,579,900)	(3,572,700)	(558,700)	(4,112,600)
End of Period Fund Balance	\$ 15,010,400	8,430,500	11,437,700	10,879,000	7,325,100
Combined End of Period Fund Balance	\$ 15,319,700	8,745,100	12,010,900	11,456,800	7,890,500
STAFFING	6.25	6.25	6.25	6.25	6.25

The Fleet Maintenance Division is an Internal Service Fund.

FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND

BUDGET HIGHLIGHTS – FLEET MAINTENANCE

The Fleet Maintenance FY26 Revised Budget shows a decrease from the FY26 Approved Budget of \$9,300 (0.3%).

The significant budgetary changes include:

FY26 Revised Budget

- Personnel services decreased \$29,500 (3%) primarily due to longevity staff turnover.
- Commodities and services increased \$38,800 (2.2%) primarily due to increased internal service rates and inflationary increases.

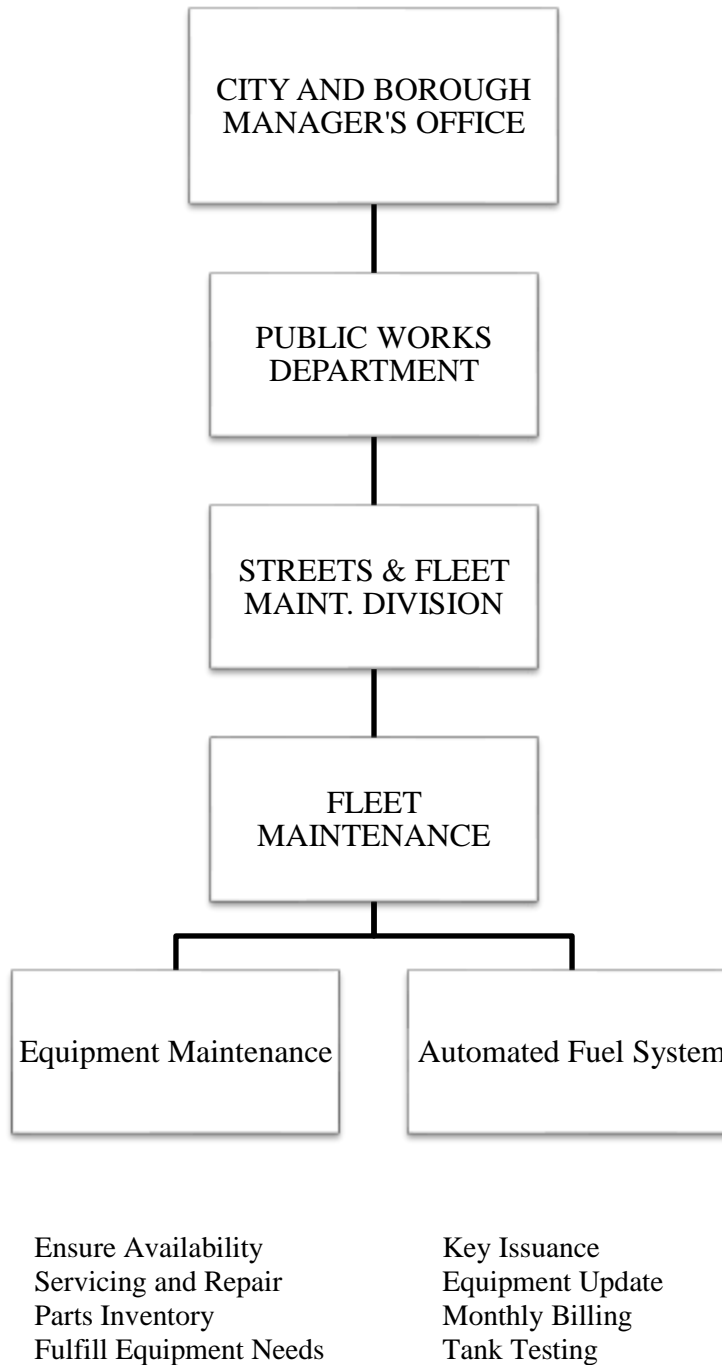
BUDGET HIGHLIGHT – FLEET AND EQUIPMENT RESERVE

The Fleet and Equipment Reserve Fund FY26 Revised Budget shows an increase from the FY26 Approved Budget of \$ 5,220,900 (89%) due to increased capital outlay.

The Fleet and Equipment Reserve Fund accumulates contributions from other CBJ departments for the future purchases of vehicles and equipment. The purpose of the fund is to allow departments to make small contributions over time to fund the acquisition of expensive equipment rather than paying for the purchase in a single year. A schedule of vehicle replacement needs is maintained, and updated annually during the budget process. The amount of each department's annual contribution is based on the equipment needs of the department. It is normal for changes to the replacement schedule to occur as a result of deferring replacement, adding new equipment, purchasing in an earlier fiscal year than planned and deleting equipment without replacement. Due to the nature of this fund, describing the changes between fiscal years is not meaningful since large fluctuations are normal.

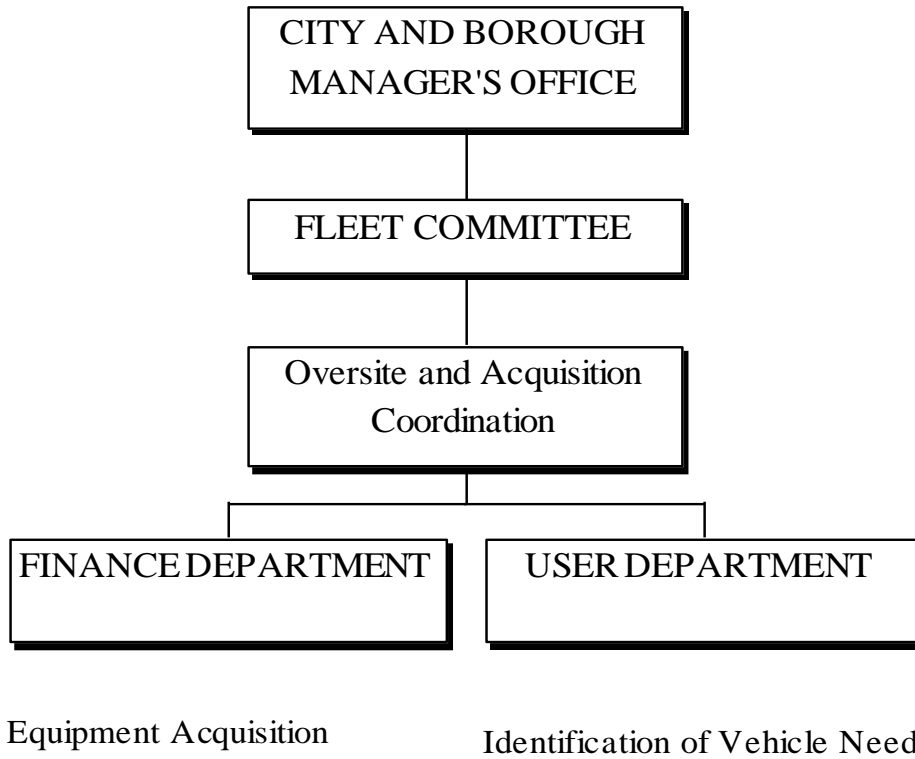
FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND

FUNCTIONAL ORGANIZATION CHART – FLEET MAINTENANCE



FLEET MAINTENANCE & FLEET AND EQUIPMENT RESERVE FUND

FUNCTIONAL ORGANIZATION CHART – FLEET AND EQUIPMENT RESERVE FUND



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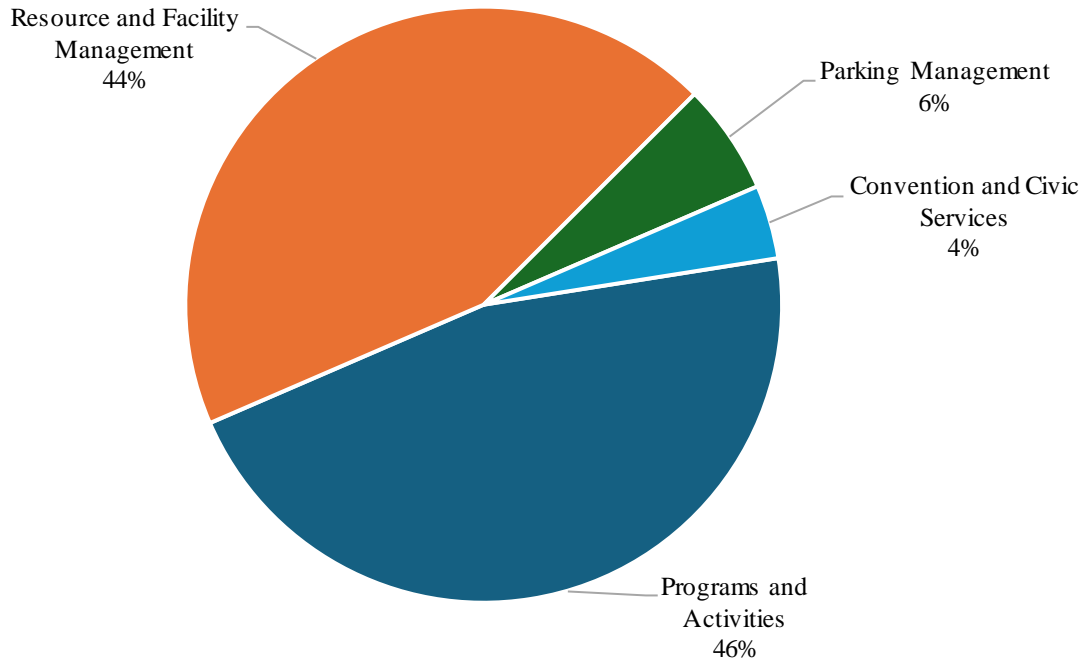
FACILITIES MAINTENANCE

MISSION STATEMENT

Facilities Maintenance is a service program of the Parks and Recreation Department. The Parks & Recreation Department promotes recreational and cultural opportunities and maintains and enhances CBJ facilities and resources.

FY26 REVISED BUDGET **\$ 4,992,100**

CORE SERVICES OF THE PARKS AND RECREATION DEPARTMENT



See the Glossary for definitions of terms.

FACILITIES MAINTENANCE

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 1,387,800	1,751,500	1,585,800	1,782,800	1,752,000
Commodities and Services	1,074,000	2,094,800	2,005,500	1,990,700	2,140,700
Janitorial Services	604,200	799,700	584,900	831,700	799,400
Support to:					
Capital Projects	100,000	-	-	-	300,000
Total Expenditures	3,166,000	4,646,000	4,176,200	4,605,200	4,992,100
FUNDING SOURCES					
Intergovernmental User Fees	3,206,300	3,417,700	4,560,800	4,635,800	4,530,600
Support from:					
Marine Passenger Fees	12,600	12,600	12,600	12,600	12,600
Total Funding Sources	3,218,900	3,430,300	4,573,400	4,648,400	4,543,200
FUND BALANCE					
Beginning of Period	571,400	624,300	624,300	1,021,500	1,021,500
Increase (Decrease) in Fund Balance	52,900	(1,215,700)	397,200	43,200	(448,900)
End of Period Fund Balance	\$ 624,300	(591,400)	1,021,500	1,064,700	572,600
STAFFING	11.25	13.15	13.15	13.15	13.15

The Facilities Maintenance Division is an Internal Service Fund.

BUDGET HIGHLIGHTS

The Facilities Maintenance FY26 Revised Budget shows an increase of \$386,900 (8.4%) from the FY26 Approved Budget.

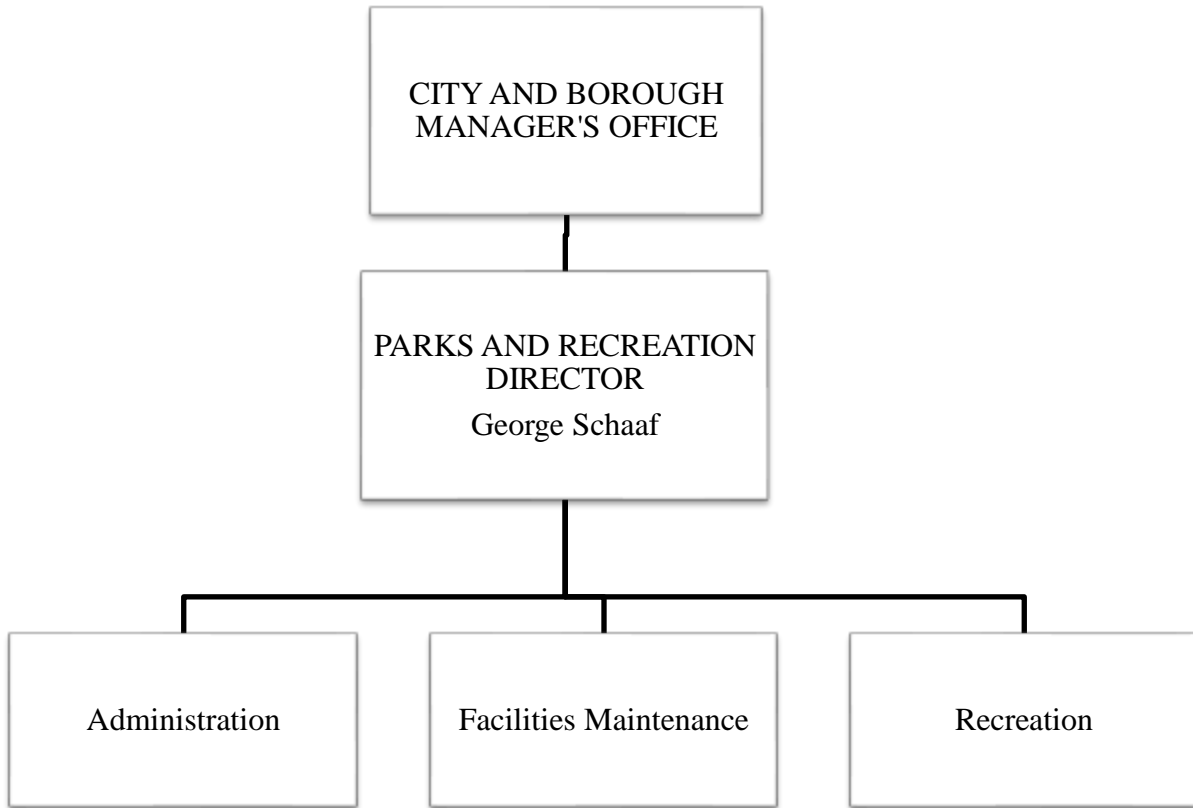
The significant budgetary changes include:

FY26 Revised Budget

- Personnel Services shows a decrease of \$30,800 (1.7%) primarily due to longevity staff turnover.
- Commodities and Services shows an increase of \$ 150,000 (7.5%) due to increased contractual services.
- Janitorial Services shows a decrease of \$32,300 (3.9%) due to lower-than-anticipated costs.
- Capital project support increased \$300,000 (100%) due to planned infrastructure maintenance and upgrades.

FACILITIES MAINTENANCE

FUNCTIONAL ORGANIZATION CHART



Parking
Centennial Hall

Jensen-Olson Arboretum
Eagle Valley Center
Evergreen Cemetery
Trails
Park Maintenance
Landscape Maintenance
Facilities Maintenance

Zach Gordon Youth Center
Shéiyi Xaat Hít (Spruce Root House) Youth Shelter
Augustus Brown Pool
Dimond Park Aquatic Center
Dimond Park Field House
Treadwell Ice Arena
Mt. Jumbo Gym
Youth Outreach
After School Program
Adult/Youth Sports
Permits

NOTES

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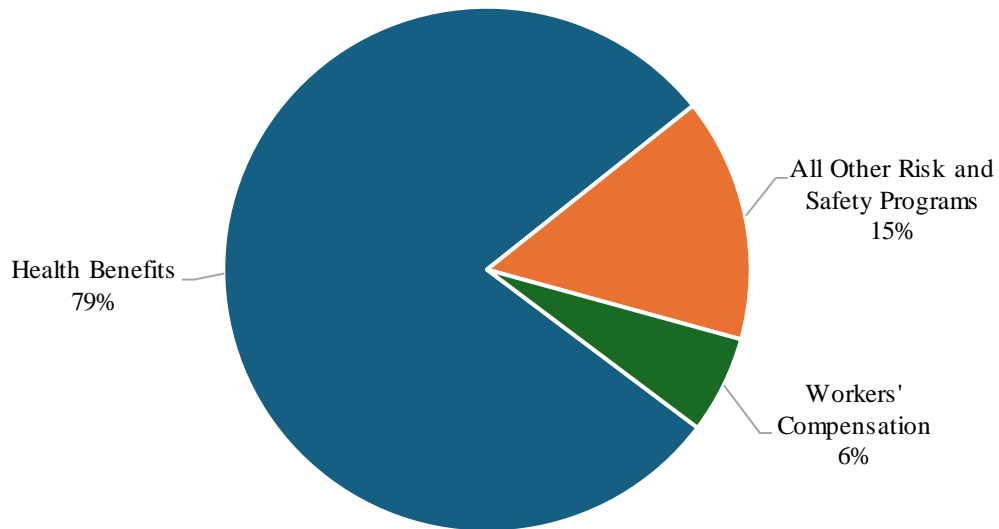
RISK MANAGEMENT

MISSION STATEMENT

Risk Management will work with the City, Bartlett Regional Hospital and Juneau School District to promote and protect the health, safety, and wellness of our employees while preserving and protecting our resources against losses.

FY26 REVISED BUDGET **\$ 37,793,500**

CORE SERVICES



See the Glossary for definitions of terms.

RISK MANAGEMENT

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	\$ 822,200	824,700	819,700	844,600	863,800
Commodities and Services	31,753,500	34,464,900	35,643,300	36,860,700	36,929,700
Total Expenditures	32,575,700	35,289,600	36,463,000	37,705,300	37,793,500
FUNDING SOURCES					
Intergovernmental User Fees	35,803,900	37,144,200	36,790,800	40,825,500	37,735,500
Other Revenue	1,900	5,000	5,600	-	5,500
Total Funding Sources	35,805,800	37,149,200	36,796,400	40,825,500	37,741,000
FUND BALANCE					
Beginning of Period	10,063,400	13,293,500	13,293,500	13,626,900	13,626,900
Increase (Decrease) in Fund Balance	3,230,100	1,859,600	333,400	3,120,200	(52,500)
End of Period Fund Balance	\$ 13,293,500	15,153,100	13,626,900	16,747,100	13,574,400
STAFFING	5.70	5.90	5.90	5.90	5.90

The Risk Management Division is an Internal Service Fund.

BUDGET HIGHLIGHTS

The Risk FY26 Revised Budget shows an increase of \$88,200 (0.2%) from the FY26 Approved Budget.

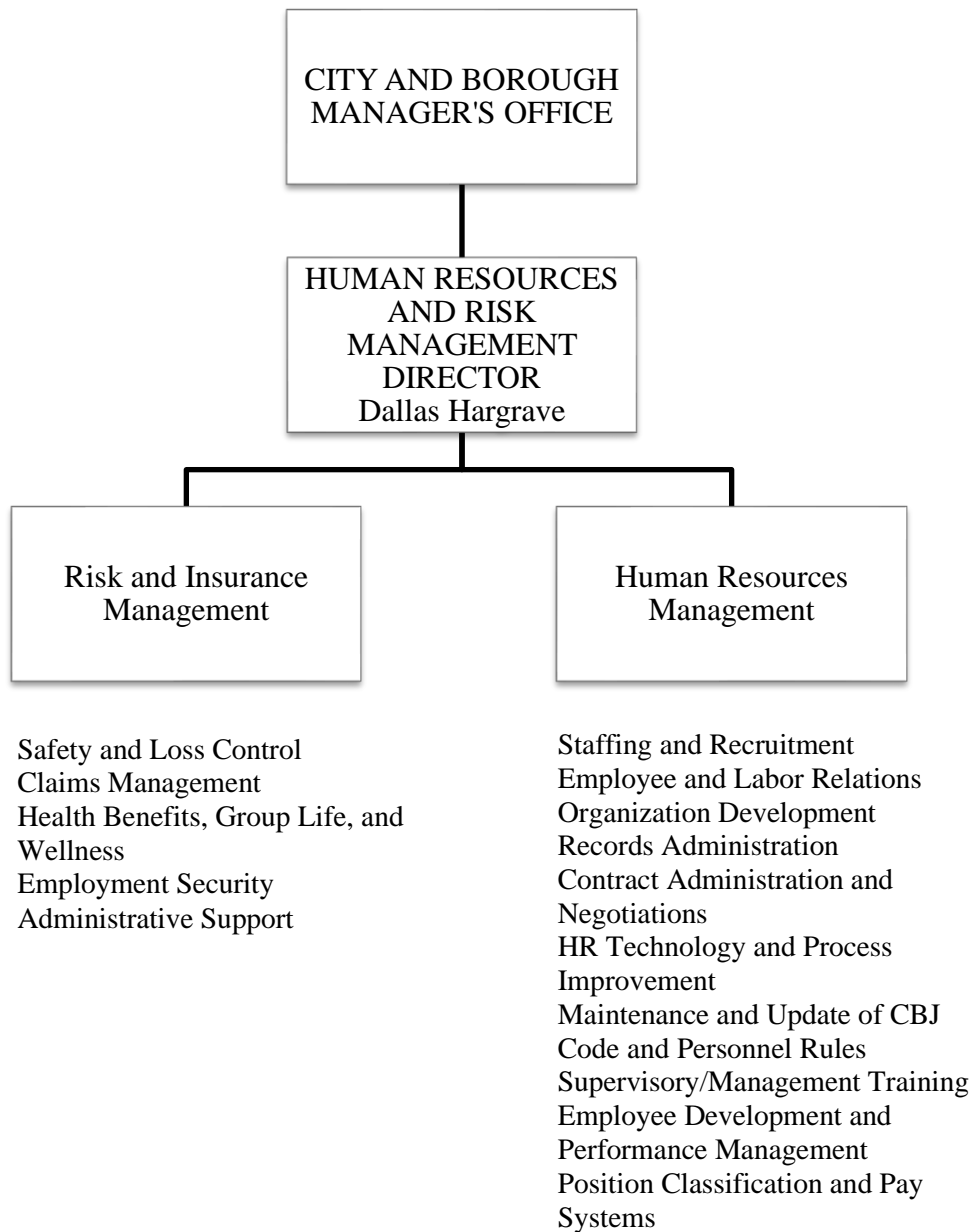
The significant budgetary changes include:

FY26 Revised Budget

- Personnel Services shows an increase of \$19,200 (2.3%) due to wage increases.
- Commodities and Services shows an increase of \$69,000 (0.2%) due to increased costs associated with a new risk management tracking system.

RISK MANAGEMENT

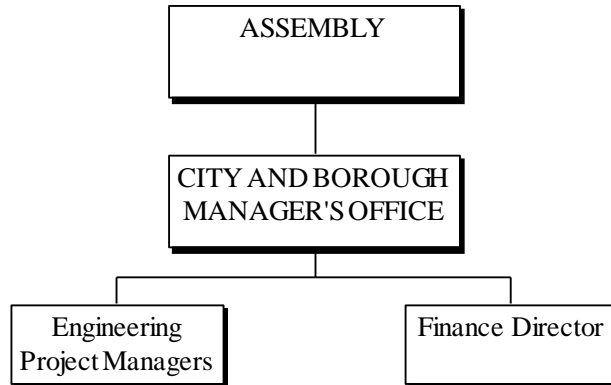
FUNCTIONAL ORGANIZATION CHART



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SPECIAL ASSESSMENT FUNDS – L.I.D. & Extension



Responsible For:

Processing petitions from citizens requesting an L.I.D. and developing project cost estimates.

Construction of an approved project

Responsible For:

Obtaining project funds as directed by the Assembly.

Billing benefited property owners as directed by the Assembly.

Making debt service payments.

SPECIAL ASSESSMENT FUNDS – L.I.D. & Extension

Local Improvement District (L.I.D.) is a method of financing public improvements by assessing the benefiting property owners for all or part of the costs. A L.I.D. boundary is established by the Assembly and may be as large or small as necessary to accomplish the desired improvements. A L.I.D. may only be created by an ordinance and is usually initiated by a petition from the property owners.

For certain types of projects, part of the cost may be matched with City and Borough funds or with state or federal grants.

SPECIAL ASSESSMENTS

	FY24 Actuals	FY25		FY26 Approved Budget	FY26 Revised Budget
		Amended Budget	Projected Actuals		
EXPENDITURES					
Debt Service:					
#91 N Douglas Sewer V	\$ 17,300	17,000	17,000	16,800	16,800
#95 N Douglas Sewer	30,200	29,800	29,800	29,400	29,400
#96 Auke Bay Sewer	1,400	1,400	1,400	1,400	1,300
#97 Eagles Edge Water	27,100	26,700	26,700	26,300	26,300
#98 W Valley Sewer I & II	50,200	49,500	49,500	48,900	48,900
#130 W Valley Sewer III	15,000	14,800	14,800	14,600	14,700
Support to:					
General Fund	7,600	6,100	6,100	4,800	4,700
Total Expenditures	148,800	145,300	145,300	142,200	142,100
FUNDING SOURCES					
Assessment Payments	36,400	31,600	93,900	29,400	84,400
Penalties and Interest	16,400	13,100	12,900	9,000	10,500
Total Funding Sources	52,800	44,700	106,800	38,400	94,900
FUND BALANCE					
Beginning of Period	332,200	236,200	236,200	197,700	197,700
Increase (Decrease) in Fund Balance	(96,000)	(100,600)	(38,500)	(103,800)	(47,200)
End of Period Fund Balance	\$ 236,200	135,600	197,700	93,900	150,500

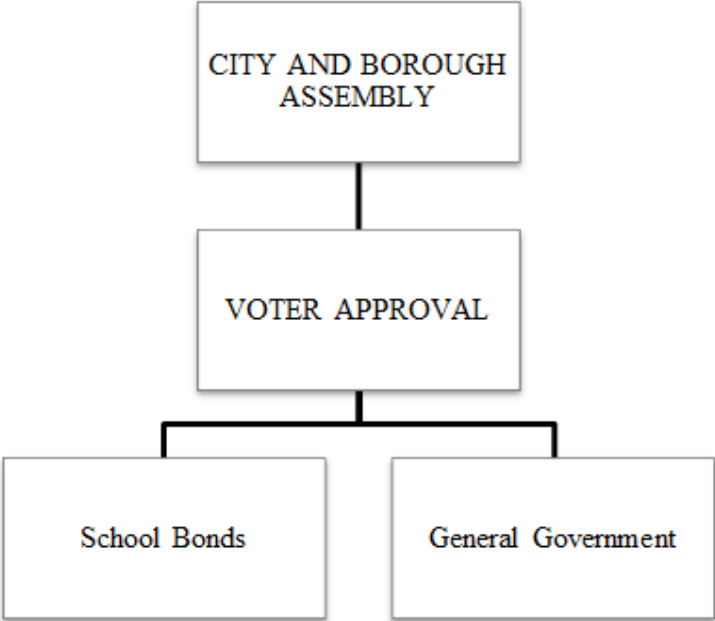
LOCAL IMPROVEMENT DISTRICT REVENUE

	FY25		FY26		FY26	
	Projected Actuals		Approved		Revised	
	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest	Assessment Payments	Penalty Interest
LIDS:						
#60 Tanner Terrace	\$ 2,200	100	-	-	-	-
#62 McGinnis Street Improvement	24,200	5,500	24,600	4,500	24,200	4,400
#96 Auke Bay Sewer	200	-	-	-	-	-
#97 Eagles Edge Water	22,300	2,100	-	-	20,900	1,700
#98 W Valley Sewer I & II	27,100	3,800	-	3,300	27,100	3,300
#130 W Valley Sewer III	13,000	1,000	-	900	7,400	900
#201 Dunn Street Improvements	4,800	400	4,800	300	4,800	300
Totals	93,800	12,900	29,400	9,000	84,400	10,600

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DEBT SERVICE FUND
GENERAL OBLIGATION BONDS



DEBT SERVICE FUND

AUTHORITY

State Statute and CBJ's Home Rule Charter provides the CBJ with the authority to borrow funds for capital improvement projects (CIPs) through the issuance of debt. This authorization includes the authority to issue both revenue and general obligation (G.O.) bond debt. Revenue bonds can be issued under the authority of the CBJ Assembly. G.O. bonds must be approved by the Assembly and ratified by a majority of the CBJ's voters. No legal debt limits have been imposed by the State or by Juneau's Charter. The Assembly has adopted a policy that places a self-imposed maximum limit on outstanding debt. This policy reads as follows.

Bond indebtedness will be maintained at less than 5% of the assessed borough property value. The FY26 (calendar year 2025) projected area wide assessment is \$6.6 billion. Therefore, bond indebtedness should not exceed \$329 million. As of June 30, 2024 the G.O. debt is \$44.6 million with an additional \$104.8 million in revenue bonds and loans.

Bond propositions approved by the voters will result in a mill levy being adjusted to the amount necessary to retire the debt.

Juneau voters have approved a 12 mill property tax levy cap on general governmental operations. However, this cap does not apply to G.O. bond indebtedness.

Payment of Debt Service

CBJ has historically issued debt only when the cost of general governmental capital project construction exceeds the municipality's ability to fund the project from current operations or surpluses. The practice of bonding for capital projects is considered equitable, as the burden of repayment becomes the responsibility of the taxpayers (voters) who approved the bonding and received the benefit from the facility.

A significant portion of the school debt authorized by CBJ's voters has qualified for partial reimbursement under the State of Alaska's School Construction Bond Debt Reimbursement Program. This program reimburses the CBJ between 60% and 70% (based on year of issuance) of the debt service (principal and interest) paid on qualifying school construction bonds. To qualify for the program the underlying school debt must be authorized by the voters and have a minimum term of 10 years. Due to the State's financial situation, they only issued partial reimbursement or did not reimburse any amount for the School Construction Bond Debt Reimbursement Program in FY17, FY20, FY21 and FY22. However, in FY23 the State of Alaska reimbursed municipalities all previously unreimbursed school bond debt totaling \$16 million. Beginning in FY15, the State initiated a 5-year moratorium on the debt reimbursement program that expired July 1, 2020. In 2020, the State extended the moratorium until July 1, 2025. At the end of FY25, all reimbursable construction bonds will have been paid off.

Budgeting and Accounting for Debt Service

All general obligation bond debt service is budgeted for and reported in the Debt Service Fund. In some cases, general obligation debt is issued for and is considered, for budgeting purposes, a liability of an enterprise fund. In these cases, the debt obligation is not reported as an obligation of the Debt Service Fund. This debt is recorded as liabilities of the enterprise fund and repaid from enterprise fund revenues.

DEBT SERVICE FUND

TOTAL DEBT SERVICE (INCLUDES PRINCIPAL AND INTEREST)

The total debt service amounts shown below include the total debt service for both general obligation (under “Debt Service Fund”) and revenue bond issues (under “Enterprise Fund”). The enterprise fund’s debt service can be found in the Enterprise Fund section of this budget document.

	FY24 Actuals	FY25		FY26 Approved Budget	FY26 Revised Budget
		Amended Budget	Projected Actuals		
GO Debt Service Fund					
School Improvement Bonds	\$ 902,000	-	-	-	-
Building Bonds	10,614,800	9,625,600	9,208,700	9,588,100	9,608,800
Maintenance Fees	2,000	-	1,200	-	-
Total GO Debt	11,518,800	9,625,600	9,209,900	9,588,100	9,608,800
Enterprise Funds					
Airport	2,405,300	2,505,100	2,505,000	2,583,400	2,583,400
Harbors	688,000	694,400	694,400	699,100	699,100
Wastewater	1,542,000	1,431,200	1,431,200	1,272,500	1,272,500
Water	322,200	259,300	259,300	256,300	256,200
Hospital	3,465,000	2,850,700	2,850,700	1,958,700	1,738,800
Total Enterprise Funds Debt	8,422,500	7,740,700	7,740,600	6,770,000	6,550,000
Total Debt Service Obligation	\$ 19,941,300	17,366,300	16,950,500	16,358,100	16,158,800

Changes in Outstanding General Obligation Debt Service

All school bond debt was paid off in FY24.

DEBT SERVICE FUND

COMPARATIVES

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
GO School Bonds					
'13 III ABay Sch (\$7.345M)	902,000	-	-	-	-
Total School Debt	902,000	-	-	-	-
GO Building Bonds					
'08C Pool (OTC) (\$662K)	261,600	-	-	-	-
'12 III Refund '03B (\$7.415M)	973,800	-	-	-	-
'14 II CIP (\$11.2M)	911,500	3,017,500	2,600,500	4,127,400	823,100
'14 I Seawalk CIP (\$6.055M)	406,100	406,100	406,100	404,600	404,600
'15 Port CIP (\$26.63M)	1,334,000	1,334,300	1,334,300	1,337,000	1,337,000
'16-III/IV CIP Go (\$2.635M)	332,800	328,500	328,500	328,600	328,600
'19 JIA GO-Ex (\$2.875M)	367,100	368,500	368,500	369,100	369,100
'19 JIA GO-AMT (\$2.25M)	290,000	289,300	289,300	288,000	288,000
2020-I Ref2010A GOPool(\$7.11M)	1,424,800	1,681,000	1,681,000	-	-
2021 GO CentHall (\$7.0M)	229,200	297,600	297,600	463,600	463,600
2021 GO Sch & CIP (\$15.0M)	491,200	637,700	637,800	993,200	993,200
2021 GO 2013I CIPRef(\$1.74M)	57,300	196,700	196,700	200,200	200,200
2021 GO 2015II DockRef (\$5.725M)	286,300	286,300	286,300	286,300	286,300
2021 GO Parks (\$6.6M)	3,249,100	782,100	782,100	790,100	780,100
2025 GO PS Comm Infr (\$12.75M 2024 Prop)	-	-	-	-	1,865,500
2025 GO JD WW Treat Plan (\$10M 2024 Prop)	-	-	-	-	1,469,500
Total Building Debt	10,614,800	9,625,600	9,208,700	9,588,100	9,608,800
Bond Maintenance Fees	2,000	-	1,200	-	-
Total Areawide Debt	\$ 11,518,800	9,625,600	9,209,900	9,588,100	9,608,800
FUNDING SOURCES					
Interest Income	123,300	30,000	30,000	30,000	30,000
School Construction Reimb.	1,074,900	440,000	440,000	-	-
Property Tax	7,660,400	7,066,700	6,914,500	7,066,700	7,087,300
Support from:					
Airport	657,100	-	-	-	-
Port Development Fund	2,026,400	2,026,600	2,026,600	2,027,800	2,027,900
Hotel Tax	229,200	297,600	297,600	463,600	463,600
Total Funding Sources	\$ 11,771,300	9,860,900	9,708,700	9,588,100	9,608,800

DEBT SERVICE FUND

COMPARATIVES, CONTINUED

	FY24 Actuals	FY25		FY26	FY26
		Amended Budget	Projected Actuals	Approved Budget	Revised Budget
FUND BALANCE					
Debt Reserve					
Beginning Reserve Balance	2,097,000	2,097,000	2,097,000	2,097,000	2,097,000
Increase (Decrease) in Reserve	-	-	-	-	-
End of Period Reserve	\$ 2,097,000	2,097,000	2,097,000	2,097,000	2,097,000
Available Fund Balance					
Beginning of Period	(478,400)	(225,900)	(225,900)	272,900	272,900
Increase (Decrease) in Fund Balance	252,500	235,300	498,800	-	-
End of Period Available Fund Balance	\$ (225,900)	9,400	272,900	272,900	272,900

DEFINITIONS OF FUNDS

Governmental Funds

The General Fund - This fund is used to account for all financial resources traditionally associated with governments, which are not required to be accounted for in another fund. The General Fund is the largest and most complex fund of the City and Borough. It contains most of the general operating departments of the CBJ. The departmental budgets included in the General Fund are-

- Mayor and Assembly - This department represents the CBJ's legislative functions. In addition, general economic and arts and humanities grants are provided through this function.
- Law Department - This department provides citywide legal services and ordinance enforcement.
- Administration - These departments represent the citywide administration functions (City Manager, City Clerk, and Information Technology).
- Human Resources – This department provides employment and human resources services to the public and CBJ departments.
- Libraries and Museum - This department provides library, museum, and lifelong learning services to the city's residents and visitors.
- Finance Department - This department provides general accounting, treasury, investment, assessing and purchasing services to the CBJ user departments.
- Public Works, Capital Transit - This department is used to account for the CBJ's Roaded Service Area, Capital Transit function. Functions include activities of the transit system, which provides for community wide transportation services to the general public and ADA services to physically challenged passengers.
- Community Development Department - This department provides community planning and permitting services to the CBJ and city residents.
- Fire Department's Emergency Fire Services - This fund is used to account for basic fire department fire education, support and firefighting services, and ARFF services for the Airport. Revenue support for this function is levied on a service area basis, Fire Service Area.
- Fire Department's Emergency Medical Services - This function represents the emergency medical services component of the Capital City Fire/Rescue department. This operation provides advance life support, ambulance and emergency evacuation services. It also provides services for the CARES program.
- Public Works, Engineering - This department is responsible for the management of the CBJ's capital projects.
- Parks and Recreation Department - This department is used to account for CBJ's Roaded Service Area, Parks and Recreation function. Functions include recreation activities (swimming pool, ice rink, youth and adult sports), youth center and youth shelter operations. It also accounts for Visitor Services as well as Parks and Landscape within the Areawide unit.
- Police Department - This department is used to account for CBJ's Roaded Service Area, police and animal control services. Services provided include public safety, traffic control and emergency dispatch.
- Public Works, Streets - This department is used to account for street maintenance, traffic control and safety devices, litter collection and snow removal.
- Public Works, RecycleWorks - This department is used to account for the collection and disposal of hazardous waste not accepted at the landfill and a recycling program.

DEFINITIONS OF FUNDS

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) which are legally restricted or Assembly mandated expenditures for specified purposes. The CBJ departmental budgets, which are accounted for as Special Revenue Funds, include-

- Hotel Tax/Visitor Services Fund - This fund is used to account for the special Hotel Tax levy. Revenues collected are used to support Centennial Hall (Juneau's Convention Center) and Juneau Convention and Visitors Bureau (JCVB), now known as Travel Juneau.
- Sales Tax Fund - This fund is used to account for borough-wide general and liquor sales tax levies. The revenues collected are used to support the CBJ general operations and capital projects. The fund is also used to accumulate the "Rainy Day" or emergency reserve balances. Operational costs of administration are paid by the fund.
- Port Development Fund – This fund is used to account for net tonnage port fees charged to the cruise ship industry. The port fee is specifically levied to fund capital improvements to port facilities. (Ordinance. 89-52; Resolutions 2150, 2163, 2294(b), 2423(b)-am, and 2552)
- Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged for applicable arriving passengers.
- State Marine Passenger Fee Fund - This fund is used to account for revenues generated from the passenger fee charged by the State of Alaska, a portion of which is remitted to the City and Borough of Juneau on an annual basis.
- School Operating Fund - This fund represents the School District operating fund. The School District is reported as a component unit of the CBJ. The School Board determines the net operational activities of the district. The School District provides for K through 12 student education, food services, sports and student activities. The Assembly is responsible for reviewing and adopting the total school district budget.
- Lands and Resources - This fund is used to account for all general governmental property owned by the city. Revenue generated from the sale and rental of city properties are used as funding sources to procure and develop other community purpose property.
- Affordable Housing – This fund is used to promote the development of affordable housing in the Juneau area.
- Downtown Parking - This fund is used to account for paid downtown parking operations including the CBJ parking garages. Funds generated from parking are used to maintain and develop new parking facilities.
- Eaglecrest Ski Area - This fund is used to account for ski area activities. Activities include Nordic and alpine skiing, lift and trail services, ski rentals and food services.
- Tobacco Excise Tax – This fund is used to account for the tax levied on tobacco products. These revenues are used to help fund social service programs.
- Pandemic Response Fund – This fund was established to capture all COVID-19 pandemic response activity.

DEFINITIONS OF FUNDS

Capital Projects Funds - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Debt Service Fund - These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Bonds accounted for in this section include-

- School Bonds
- Building Bonds
- Street Bonds
- Property Purchase Agreements

Permanent Funds – These funds are used to account for resources that are legally restricted so that only the earnings, and not the principal, may be used for the benefit of the government or its citizens. The CBJ has one permanent fund type.

- Jensen – Olson Arboretum Fund – This fund was established with an endowment, the interest of which is used to provide for the perpetual care of the Jensen – Olson Arboretum.

Special Assessment Funds - These funds are used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

- Local Improvement District (L.I.D.) Funds

Proprietary Funds

Enterprise Funds - These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

- Bartlett Regional Hospital - This fund is used to account for the activities of the CBJ's hospital operations. The hospital provides inpatient and emergency medical care. The hospital is financially self-supporting through first party and third party user service fees. The hospital is managed through an Assembly appointed board of directors.
- Airport - This fund is used to account for the activities of the CBJ's international airport operations. The airport provides landing, departure, fuel, maintenance, freight, tie down, vehicle rental and food services. The airport is financially self-supported through user leases and landing fees. The airport is managed through an Assembly appointed board of directors.
- Wastewater Utility - This fund is used to account for the activities of the CBJ's wastewater treatment operations. The wastewater utility provides for wastewater treatment facilities for most of the populated roaded areas. The wastewater utility is financially self-supported through user service fees.
- Water Utility - This fund is used to account for the CBJ's water utility operations. The water utility provides potable water for the majority of the borough's residences within the roaded service area. The water utility is financially self-supported through user service fees.

DEFINITIONS OF FUNDS

- Harbors - This fund is used to account for CBJ's small and medium boat harbor functions. The harbors provide long term and transient moorage, fuel and utility services to the area's commercial and pleasure fleet. The harbor operation is self-supported through user service fees. Harbor operations are managed by an Assembly appointed Harbor Board.
- Docks - This fund is used to account for the CBJ's major vessel docking operations. The dock operations provide temporary moorage and utilities for the CBJ tourism cruise ship and other commercial vessel docking. The dock operation is financially self-supported through user service fees. Dock operations are managed by the Assembly appointed Harbor Board.

Internal Service Funds – These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

- Fleet Maintenance and Equipment Reserve - This fund provides vehicle maintenance to CBJ departments. Operations are paid for through the levy of an internal charge for user services provided. Included in this fund are the reserves accumulated from departmental contributions to purchase expensive, long-lived equipment for the CBJ.
- Risk Management/Self Insurance - This fund provides citywide self-insurance services. The fund provides for employee health, wellness and workers compensation insurances as well as general liability and vehicle liability insurances. Profession liability insurance for the CBJ's hospital is provided through 3rd party insurance carriers.
- Facility Maintenance - This function is a component of the Parks and Recreation Department and provides for general building maintenance to the CBJ user departments and parks and landscape maintenance. Propriety funds are charged for services provided to them.

Fiduciary Funds

Trust and Custodial Funds - to account for assets held by the governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds; (b) nonexpendable trust funds; (c) pension trust funds; and (d) custodial funds.

GLOSSARY

Accrual Basis	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. See Cost of Services Measurement Focus.
Accrued Expenses	Expenses incurred but not due until a later date.
Ad Valorem Tax	A tax levied on the assessed value of real and personal property. This tax is also known as property tax.
Annual Comprehensive Financial Report (ACFR)	A set of financial statements comprising the financial report of the City and Borough of Juneau that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board.
Amortization	(1) Gradual reduction, redemption, or liquidation of the balance of an account according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of a debt service fund.
Appropriation Ordinance	An ordinance by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.
Assessed Valuation	Basis for determining property taxes (ad valorem tax). Assessor determines valuation of residential real property (home and land) at 100% of market value, including commercial.
Assessment Roll	In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.
Balanced Budget	A budget in which proposed expenditures do not exceed total estimated revenues and reserves. Revenues may include usage of accumulated fund balance.
Bond	Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.
Borough	A self-governing incorporated subdivision of the State of Alaska. May include one or more cities and towns.
Budget	<p>A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.</p> <p>Actuals – The actual expenditures incurred and funding sources received during the year indicated.</p> <p>Adopted Budget – A financial plan that has been officially adopted by the City and Borough Assembly.</p>

GLOSSARY

Amended Budget – Adjustments made to the financial plan that was previously adopted by the City and Borough Assembly.

Approved Budget – A financial plan that has been considered by the City and Borough Assembly. This term is used for the second year of the biennial budget cycle when the first year has been adopted.

Proposed Budget - A financial plan that has been introduced to the City and Borough Assembly for consideration. This term typically refers to the two years under consideration at the beginning of a biennial budget cycle.

Projected Actuals – The total expenditures and funding sources departments expect to use and/or receive for the current budget year. The projection is made prior to the Assembly’s budget deliberations and is not typically updated unless there is a significant change.

Revised Budget – A financial plan that has been considered by the City and Borough Assembly and additional adjustments occur prior to adoption. The second year of the biennial budget that was previously approved becomes revised when it is presented to the Assembly for deliberation and subsequent adoption.

Budget Document The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates. In addition to the budget document, an appropriation ordinance will be necessary to put the budget into effect.

Budget Message A general discussion of the budget as presented in writing by the CBJ Manager to the Assembly. The budget message contains an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Accounts Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

Capital Expenditures See Capital Improvement Budget below.

Capital Improvement Budget The budgeted costs to provide infrastructure, development, construction and other related items. Funding is provided from various sources.

Capital Outlay Expenditures for assets costing more than \$5,000 that are not recorded as Capital Improvement Projects.

Charges for Services Consists of a wide variety of fees charged by the CBJ including, but not limited to, harbor, swimming pool, zoning, water/sewer hookups, and building permit fees.

Commodities and Services A budgeted expenditure category including general goods and contractual professional services.

Contingency An appropriation of funds to cover unforeseen events, which may occur during the budget year.

GLOSSARY

Core Services	These are the unique, independent and major functions provided by a department, which directly support its “mission statement”.
Cost of Services Measurement Focus	The measurement focus applied to proprietary funds, non-expendable trust funds, and pension trust funds. All assets and all liabilities whether current or non-current are reported on their balance sheets, and their operating statements present "capital maintenance" information (revenues and expenses).
Debt Service Fund	A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
Department Contribution	Annual contributions made by departments to the Fleet and Equipment Reserve Fund to budget for planned vehicle and equipment purchases over an extended period of time.
Depreciation	Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.
Encumbrances	Commitments for unperformed (executory) contracts for goods or services. Also referred to as commitments.
Encumbrances/ Commitments Carried Over	Appropriations committed by contract for goods or services, which will not be paid for until the next fiscal year.
Employment Status	<p>Permanent Full Time (PFT): Appointments averaging not less than 37.5 hours per week.</p> <p>Permanent Part Time (PPT): Appointments averaging less than 37.5 hours per week but at least 15 hours per week.</p> <p>Part-time Limited (PTL): Appointments working less than 780 hours per year and expected that the same employee will continue in or return to the position. Examples of this type are lifeguards and games officials.</p> <p>Permanent Seasonal (PS): Appointments made to meet recurring seasonal needs of at least 780 hours per year and less than 1,867 hours per year and expected that the same employee will return to the position.</p>
Expenditures	<p>Decreases in net current assets. Expenditures include debt service, capital outlay and those current operating costs, which require the use of the current assets.</p> <p>The difference between expenditure and expense is the difference in what is being measured. Expenditures measure current outlays (the flow of current resources) while expenses measure total costs (total resources used; also known as capital maintenance). For example, purchases of fixed assets (buildings and equipment) and of inventories are expenditures at the date of purchase, because they cause the outflow or the tie-up of current assets. They are not expenses, however, until they are used or used up, because they are still a resource until consumed. Another example is depreciation, which is not an expenditure because no current assets are used when depreciation is incurred, but which is an expense because it allocates the total cost as the depreciable fixed asset is used. See Modified Accrual Basis and Measurement Focus.</p>
Expenses	Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures. See Expenditures.

GLOSSARY

Fines and Forfeitures	Consists of a variety of fines, fees, and forfeitures collected by the police and court system, as well as sales tax and property tax, fines and forfeitures.
Fiscal Year	A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. The CBJ's fiscal year ends June 30.
Fixed Assets	Assets which are intended to be held or used for a long term, such as land, buildings, improvements other than buildings, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.
Fleet Fund	The internal service fund within the Public Works Department that was established to control the maintenance and purchase of CBJ-owned vehicles.
Formal Budgetary Integration	The management control technique through which the annual operating budget is recorded in the general ledger using budgetary accounts. It is intended to facilitate control over revenues and expenditures during the year.
Fund	An accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The fund equity of governmental funds and trust funds. The term is used in this budget document for the Proprietary Funds to represent that portion of the retained earnings that is equity as a result of operating revenue and expenses and is noncapital in nature.
F.T.E. (Full Time Equivalent)	2,080 hours worked equate to 1.0 full time position, based upon an eight-hour workday. 1,950 hours worked equate to 1.0 full time position, based upon a seven and one-half hour workday.
GAAP	Generally Accepted Accounting Principles.
General Fund	The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always considered a major fund.
General Ledger	A book, file, or other device, which contains the accounts, needed to reflect the financial position and the results of operations of an entity. In double entry accounting, the debits and credits in the general ledger are equal. Therefore, the debit balances equal the credit balances.
General Obligation Bonds	Bonds for the payment of which the full faith and credit of the CBJ are pledged.
General Support	Funding provided from the General or Service Area Funds. The major revenue source for these funds is property and sales taxes.
Goals	Statement of desired improvements, both short and long term, to the provision of goods and services consistent with a department's mission statement.
Income	A term in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses. See Operating Income, Income Before Operating Transfers, and Net Income.
Income Before Operating Transfers	Proprietary fund operating income adjusted by non-operating revenues and non-operating expenses.

GLOSSARY

Incremental Request	Programs and services which departments would like to have added (in priority order) if resources are available.
Interdepartmental Charges	Consists of administration, accounting and central treasury fees charged to enterprise, special revenue and school funds.
Interdepartmental Charges Sales Tax	The operating costs of the Sales Tax office are components of the Finance Department. These costs are transferred into the Sales Tax Fund for proper recognition and allocation.
Interest Income	Revenue associated with CBJ management activities of investing idle cash in approved securities.
Interfund Loans	Temporary borrowings of cash from central treasury to purchase goods. Example: Loan to hospital fund for new equipment.
Interfund Transfers	<p>There are two types of interfund transfers. Both types involve the permanent (or at least long-term) movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire municipality equal the total operating transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.</p> <p>Operating Transfers: Transfers used for the general operations of a function or department.</p> <p>Residual Equity Transfers: There are three types.</p> <ol style="list-style-type: none">Transfers at the closeout of a discontinued fund or one-time contributions to establish a new fund.The interfund equivalent of a "capital grant" or its repayment. Normally, these residual equity transfers will involve both a proprietary fund and a governmental fund. Such transfers must be contributions restricted to capital outlays or the return of such contributions.Contributions to an internal service fund to establish or increase its working capital and repayment of such contributions. <p>Examples include the transfer of the fund balance in a special assessment fund to the LID Guaranty Fund at the completion of the special assessment project, payments by the General Fund to the Central Equipment Fund to allow the purchase of additional data processing equipment, payments by the Roaded Service Area Fund to the Sewer Fund for sewer hookup at a new municipal park, transfer of inventory from a utility to a central warehouse fund, and repayment to the Human Services Fund of its contribution to Equipment Rental for vehicles no longer needed.</p> <p>A government's contribution to a special assessment fund should also be treated as a residual equity transfer if the assets being acquired or constructed will be capitalized in a proprietary fund when they are completed.</p> <p>Residual equity transfers are reported as direct additions to or deductions from beginning fund balance in governmental funds and as direct additions to or deductions from fund equities (contributed capital or retained earnings, as appropriate) in proprietary funds.</p>
Intergovernmental Revenues	Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

GLOSSARY

Internal Control	<p>Internal control comprises the plan of the organization, and all of the coordinate methods and measures adopted within a government to accomplish its objectives.</p> <p><u>Administrative control</u> includes, but is not limited to; the plan of organization and the procedures and records that are concerned with the decision processes leading to management's authorization of transactions. Such authorization is a management function directly associated with the responsibility for achieving the objectives of the government and is the starting point for establishing accounting control of transactions.</p> <p><u>Accounting control</u> comprises the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and consequently are designed to provide reasonable assurance that:</p> <ol style="list-style-type: none">Transactions are executed in accordance with management's general or specific authorization.Transactions are recorded as necessary (1) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements and (2) to maintain accountability for assets.Access to assets is permitted only in accordance with management's authorization.The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences. <p>The foregoing definitions are not necessarily mutually exclusive because some of the procedures and records comprehended in accounting control may also be involved in administrative control.</p>
Lease-Purchase Agreements	<p>Contractual agreements, which are termed "leases," but which in substance, amount to purchase contracts for equipment and machinery.</p>
Maintenance	<p>The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making repairs.</p>
Major Funds	<p>The General Fund is always considered a major fund. In addition, governments may report as major funds whatever other individual governmental funds considered to be of particular importance to financial statement users. At a minimum, governmental funds other than the general fund must be reported as major funds if they meet <i>both</i> of the following criteria:</p> <p><i>10% criterion.</i> An individual governmental fund reports at least 10% of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures.</p> <p><i>5% criterion.</i> An individual governmental fund reports at least 5% of the total for both governmental and enterprise funds of any one of the items for which it met the 10% criterion.</p> <p>If an individual fund is expected to meet the minimum criteria for mandatory major fund reporting in some years but not in others, a government might elect to always report it as a major fund to enhance consistency from year to year.</p>
Measurement Focus	<p>The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses). See Spending Measurement Focus and Cost of Services Measurement Focus.</p>
Mill Levy	<p>Rate applied to assessed valuation to determine property tax. A mill is 1/10th of a penny or \$1.00 of tax for each \$1,000 of assessed value.</p>

GLOSSARY

Mission Statement	A statement of purpose for why the department or function exists.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (3) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (4) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. See Spending Measurement Focus.
Net Income	Income of a proprietary fund that represents the excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.
Non-Core Services	These are provided services that are not considered, by themselves, necessary to meet the department's "Mission Statement". However, these services are considered necessary support to providing "Core Services". For example, the Finance Department operates the mailroom. The mailroom is not required to perform the Finance Department's core services. However, receipt, control and distribution of the mail are important to the CBJ's overall operations.
Nonmajor Funds	Those funds not meeting the criteria for a major fund. See Major Funds.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of CBJ are controlled. The use of annual operating budgets is usually required by charter. The annual operating budget is essential to sound financial management.
Operating Income	The excess of proprietary fund operating revenues over operating expenses.
Personnel Services	Salaries and related costs (benefits) of permanent, part time and temporary employees.
Projected	Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.
Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.
Refund	(1) The recovery of an item previously expensed or the repayment of an item previously recorded as revenue. Such refunds should be included in revenues, expenditures, or expenses of the current accounting period. (2) To pay back or allow credit for an amount because of an over-collection or because of the return of an object sold. Such charges or credits should be made to the account where the original transaction was recorded. (3) To provide for the payment of an obligation through cash or credit secured by a new obligation.
Reserve	(1) An account used to segregate a portion of fund balance to indicate that it is not available for expenditure; and (2) an account used to segregate a portion of fund equity as legally set aside for a specific future use.

GLOSSARY

Resources	Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.
Revenues	(1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues. See Interfund Transfers and Refunds.
Service Area	A geographic area that provides specific/additional services not provided for on a general basis. A service area also has taxing authority to provide the special service.
Special Assessment Fund (L.I.D.)	The capital improvement fund established to account for improvements financed in part by property owner assessments.
Spending Measurement Focus	The measurement focus applied to governmental funds and expendable trust funds. Under it, only current assets and current liabilities are generally reported on their balance sheets, and their operating statements present "financial flow" information (revenues and expenditures). See Modified Accrual Basis.
Target Budgets	Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

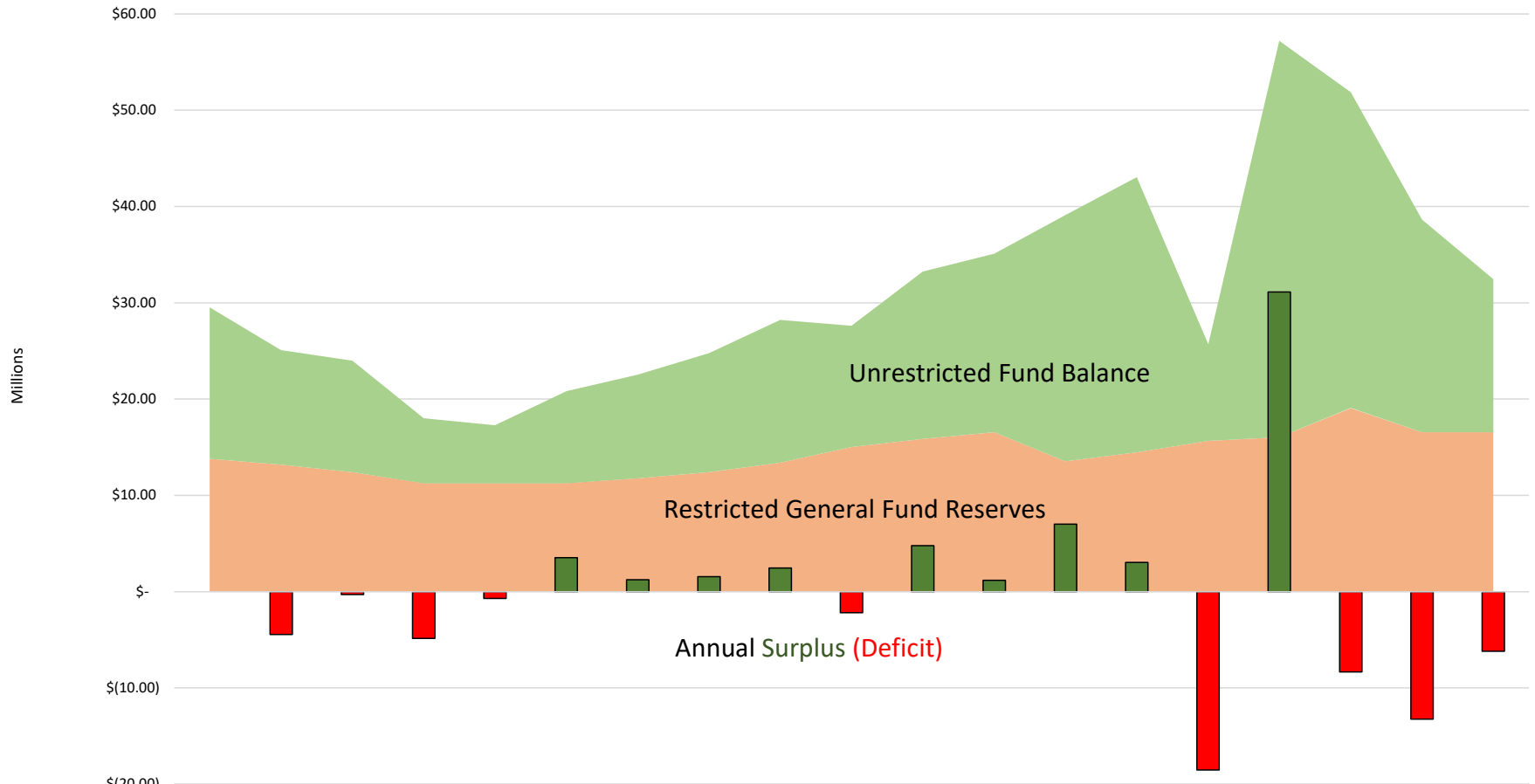
FY24-FY26 Budget Summary and Impact on Fund Balances
3/21/2025

	Revenues	Expenditures	Surplus (Deficit)	Unrestricted Fund Balance	Combined General and Sales Tax Fund Balance	
					Restricted Reserve	Total
FY2024						
Manager Proposed Budget	185,638,348	(200,976,293)	(15,337,945)	25,819,513	20,030,000	45,849,513
Assembly Adopted Budget	184,537,622	(203,425,017)	(18,887,395)	22,270,063	19,030,000	41,300,063
Final Year-End (audited)	193,605,500	(201,952,095)	(8,346,595)	32,810,862	19,060,000	51,870,862
FY2025						
Manager Proposed Budget	195,755,129	(205,649,029)	(9,893,900)	22,916,962	19,060,000	41,976,962
Treadwell Recreation Maintenance Worker 0.35 FTE Reduction	\$ -	\$ 16,200				<i>correction - should have been included in proposed budget</i>
ZGYC Youth Employment Program Intern 1.40 FTE Reduction	\$ -	\$ 36,300				<i>correction - should have been included in proposed budget</i>
JSD Facilities Maintenance (treat as one-time funding in FY25)	\$ -	\$ 1,023,100				
Assembly Adopted Recurring Revenues/Expenditures Changes	\$ -	\$ 1,075,600	\$ 1,075,600			<i>reduced recurring expenses to General Fund</i>
Non-Recurring Revenues/Expenditures						
Affordable Housing Fund	\$ -	\$ (2,000,000)				
JSD Facilities Maintenance (offset by City Hall CIP deappropriation)	\$ 1,023,100	\$ (1,023,100)				
Contribution to Restricted Budget Reserve	\$ -	\$ (1,000,000)			\$ 1,000,000	
Alaska Heat Smart 3-Yr Operational Support	\$ -	\$ (668,800)				
Eaglecrest Loan	\$ -	\$ (518,800)				
Sealaska Heritage Institute STEAM Fab Lab	\$ -	\$ (500,000)				
CCFR Aerial Ladder Truck Cost Overage	\$ -	\$ (498,400)				
AEYC Parents as Teachers Program 3-Yr Operational Support	\$ -	\$ (400,000)				
Juneau Arts and Humanities Council Regranting Programs	\$ -	\$ (151,000)				
Strategic Long-Term Planning Tool	\$ -	\$ (80,000)				
Dzantik! Heeni Playground Design	\$ -	\$ (75,000)				
Independent Analysis of Eaglecrest Revenue Projections	\$ -	\$ (50,000)				
Juneau Mountain Bike Association - Thunder Mountain Bike Park Ph. II	\$ -	\$ (40,000)				
Downtown Business Association Operational Support	\$ -	\$ (40,000)				
Alaska Small Business Development Center Operational Support	\$ -	\$ (28,500)				
Total Assembly Adopted Changes	\$ 1,023,100	\$ (7,073,600)	\$ (6,050,500)			<i>one-time expenses draw on fund balance</i>
Assembly Change to Mill Rate & Property Tax Revenue	\$ (1,047,700)					
Revenue Forecast Changes	\$ (1,047,700)	\$ -	\$ (1,047,700)			
Assembly Adopted Budget	195,730,529	(211,647,029)	(15,916,500)	16,894,362	20,060,000	36,954,362
Glacier Outburst Flood Levee Barriers (GF)	\$ -	\$ (2,698,000)				
Glacier Outburst Flood Levee Barriers (RBR)	\$ -	\$ -			\$ (2,000,000)	
USACE Glacier Outburst Flood Study (offset by Fisheries Terminal deappropriation) (GF and RBR)	\$ 2,000,000	\$ (2,000,000)			\$ (1,000,000)	
GHS Grant for Rainforest Recovery Transition	\$ -	\$ (500,000)			\$ -	
BRH Home Health and Hospice	\$ -	\$ (200,000)			\$ -	
Glacial Outburst Flood Response (GF and RBR)	\$ -	\$ (150,000)			\$ (505,000)	
Expanded Inundation Maps and Hydrological Modeling of the Mendenhall River	\$ -	\$ (100,000)			\$ -	
Civic Engagement and Communication Strategy (offset by Hut to Hut deappropriation)	\$ 50,000	\$ (50,000)			\$ -	
St. Vincent de Paul Grant for Property Taxes	\$ -	\$ (35,025)			\$ -	
Supplemental Appropriations	\$ 2,050,000	\$ (5,733,025)			\$ (3,505,000)	
Investment Income Above Estimates	\$ 4,000,000	\$ -				
State Transit Grant Above Estimates	\$ 1,000,000	\$ -				
Department Program Receipts Above Estimates	\$ 350,000	\$ -				
Community Assistance Program Award Above Estimates	\$ 374,914	\$ -				
Federal PILT Above Estimates	\$ 179,800	\$ -				
Reduced Property Tax (Certified Roll, Hardship Exemptions, Disaster Relief, etc.)	\$ (1,089,900)	\$ -				
Sales Tax Revenue Below Estimates	\$ (1,200,000)	\$ -				
Anticipated Personnel Services Lapse	\$ -	\$ 4,500,000				
Anticipated Non-Personnel Services Lapse	\$ -	\$ 750,000				
Anticipated Variances	\$ 3,614,814	\$ 5,250,000				
Final Year-End (projected)	201,395,343	(212,130,054)	(10,734,711)	22,076,151	16,555,000	38,631,151

FY24-FY26 Budget Summary and Impact on Fund Balances
3/21/2025

	Revenues	Expenditures	Surplus (Deficit)	Combined General and Sales Tax Fund		
				Unrestricted Fund Balance	Restricted Reserve	Total
FY2026						
Prior Year Adopted Budget	\$ 195,730,529	\$ (211,647,029)				
FY25 One-Time Expenditures/Revenue	\$ (3,659,100)	\$ 18,626,305				
Investment Income over FY25 Adopted Budget	\$ 2,276,600	\$ -				
Property Tax Growth over FY25 Adopted Budget (& 0.15 mill increase)	\$ 1,270,805	\$ -	0.3% valuation growth @ 10.19 mill rate (with consideration of \$1.75M lapse)			
Department Program Revenue Increases	\$ 950,000	\$ -				
Torrey Pines Economic Development Tax Abatement	\$ (200,000)	\$ -				
Hardship Exemption Adjustment	\$ (850,000)	\$ -				
Sales Tax Decline over FY25 Adopted Budget	\$ (1,200,000)	\$ -				
Increased Sales Tax to CIPs	\$ -	\$ (2,520,000)				
Staff Turnover, Merit Increases and Other Personnel Actions (and associated benefits)	\$ -	\$ 635,600				
Vacancy Factor Adjustments	\$ -	\$ 111,700				
Adjusted Base	\$ 194,318,834	\$ (194,793,424)				
BRH Voluntary Repayment of FY24 \$2M Grant (3-Yr Repayment Schedule)	\$ 667,000	\$ -				
Transit State Operating Grant Funding Above Estimates	\$ 500,000	\$ -				
Marine Passenger Fee Allocation Increase	\$ 504,100	\$ -				
State Community Assistance Above Estimates	\$ 243,500	\$ -				
Federal PILT Above Estimates	\$ 179,800	\$ -				
Loss of AK Mental Health Trust Youth Center Grant	\$ (75,000)	\$ -				
SEMT Medicaid Reimbursement Reduction	\$ (100,000)	\$ -				
Reduced Tobacco Support to GF	\$ (668,600)	\$ -				
Potential Wage Benefit Costs (unknown, subject to negotiation)	\$ -	\$ (1,009,500)	planned 2% in Proposed Budget equal to FY25 increase			
Floyd Dryden Facilities Maintenance	\$ -	\$ (633,600)				
JSD Additional Maximum Local Contribution for Instruction	\$ -	\$ (572,700)				
Marie Drake Facilities Maintenance	\$ -	\$ (450,000)				
Insurance	\$ -	\$ (362,500)				
Fleet Replacement	\$ -	\$ (253,500)				
BRH Home Health and Hospice	\$ -	\$ (200,000)				
Communications Strategy: Communications Director (1.0 FTE - 20% MPF/20% CIP)	\$ 37,100	\$ (149,300)				
Communications Strategy: Communications Specialist (1.0 FTE - 20% MPF/20% CIP)	\$ 27,000	\$ (108,000)				
Rent Increase: Marine View	\$ -	\$ (107,400)				
CBJ Facilities Maintenance	\$ -	\$ (100,300)				
Communications Strategy: Digital Content Specialist (1.0 FTE - 20% MPF/20% CIP)	\$ 24,900	\$ (99,500)				
Communications Strategy: Engagement Coordinator (1.0 FTE - 20% MPF/20% CIP)	\$ 22,400	\$ (89,500)				
Rent Increase: Fish House/Butler Building	\$ -	\$ (84,870)				
O365 Annual Increase	\$ -	\$ (79,300)				
Facility Rec Aides (0.50 FTEs) + Gym Supplies (offset by Gym Rental Revenue)	\$ 10,000	\$ (20,100)				
Increase to Youth Activity Grants	\$ -	\$ (17,500)				
Youth Services Grant Management Software	\$ -	\$ (12,000)				
Assistant Aquatic Instructor (0.36 FTE) (Addtl. Swim Lesson Offerings)	\$ 15,000	\$ (11,400)				
Lifeguards (0.40 FTE) (Existing Operations Support)	\$ -	\$ (10,700)				
Assistant Aquatic Instructor (0.12 FTE) (Existing Operations Support)	\$ -	\$ (3,800)				
Lifeguard (0.05) (Addtl. Swim Lesson Offerings)	\$ -	\$ (2,400)				
Communications Strategy: Grants Manager Position Deletion (-1.0 FTE) (Only Partially GF Funded)	\$ -	\$ 56,300				
Communications Strategy: Public Information Officer Position Deletion (-1.0 FTE)	\$ -	\$ 135,300				
Other Commodities/Services Cost Decreases	\$ -	\$ 150,260				
Public Defender Contract Less Than Anticipated	\$ -	\$ 160,000				
Office Space Contingency Not Needed Due to Move into City Hall	\$ -	\$ 231,000				
General Supplies Decreases (Fuel, Chemicals, etc.)	\$ -	\$ 478,300				
Full Cost Allocation/CIP Overhead Increase	\$ -	\$ 515,900				
Adjusted Base + Recurring Revenues/Expenditures Changes	\$ 195,706,034	\$ (197,444,234)	\$ (1,738,200)	<i>anticipated lapse</i>		
<u>Non-Recurring Revenues/Expenditures</u>						
Tenant Improvements	\$ -	\$ (3,300,000)				
Comprehensive Plan Update	\$ -	\$ (482,700)				
Heat Smart	\$ -	\$ (222,900)				
Communications Strategy: Website Redesign	\$ -	\$ (100,000)				
AEYC Parents as Teachers	\$ -	\$ (133,300)				
Alaska Committee Window Replacement	\$ -	\$ (100,000)				
Departmental One-Time Costs	\$ -	\$ (98,600)				
	\$ -	\$ (4,437,500)	\$ (4,437,500)	<i>one-time expenses draw on fund balance</i>		
Manager Proposed Budget	\$ 195,706,034	\$ (201,881,734)	\$ (6,175,700)	\$ 15,900,451	\$ 16,555,000	\$ 32,455,451

General Government Fund Balance History and Projections
Includes Sales Tax Fund



	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
■ Unrestricted Fund Balance	\$15.74	\$11.87	\$11.58	\$6.74	\$6.03	\$9.55	\$10.78	\$12.34	\$14.79	\$12.60	\$17.38	\$18.54	\$25.55	\$28.58	\$10.04	\$41.16	\$32.81	\$22.08	\$15.90
■ Reserves	\$13.79	\$13.21	\$12.42	\$11.26	\$11.26	\$11.26	\$11.76	\$12.41	\$13.41	\$15.02	\$15.86	\$16.55	\$13.55	\$14.46	\$15.66	\$16.03	\$19.06	\$16.56	\$16.56
■ Surplus/(Deficit)		\$(4.45)	\$(0.29)	\$(4.84)	\$(0.71)	\$3.52	\$1.23	\$1.56	\$2.45	\$(2.19)	\$4.78	\$1.17	\$7.01	\$3.03	\$(18.53)	\$31.11	\$(8.35)	\$(13.24)	\$(6.18)

CBJ Restricted Budget Reserve

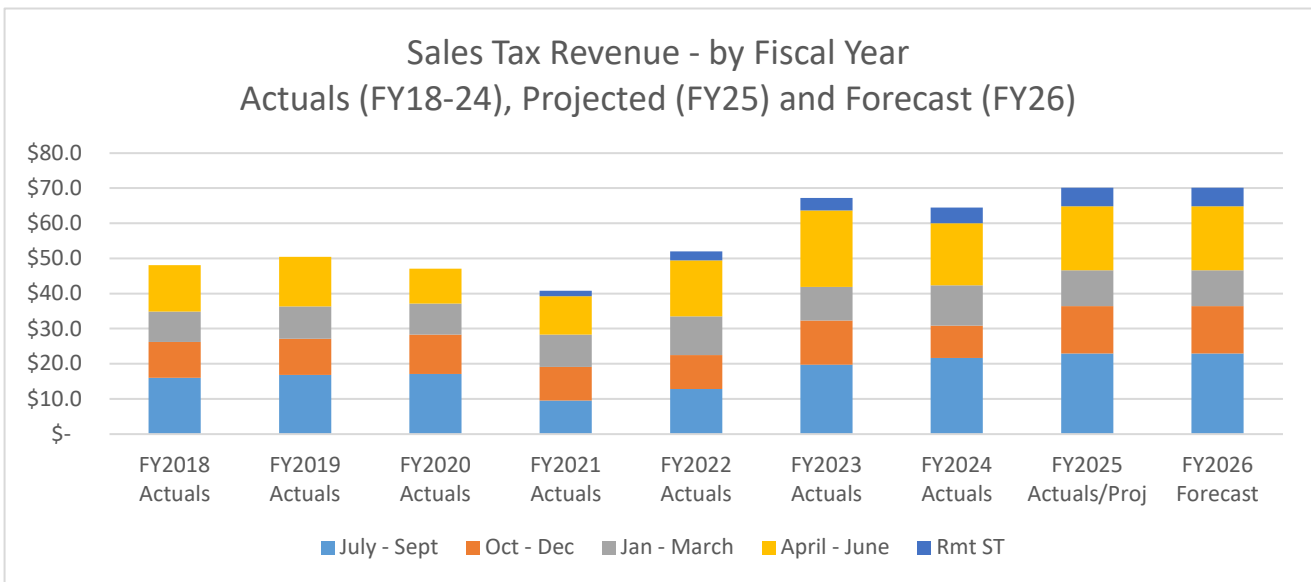
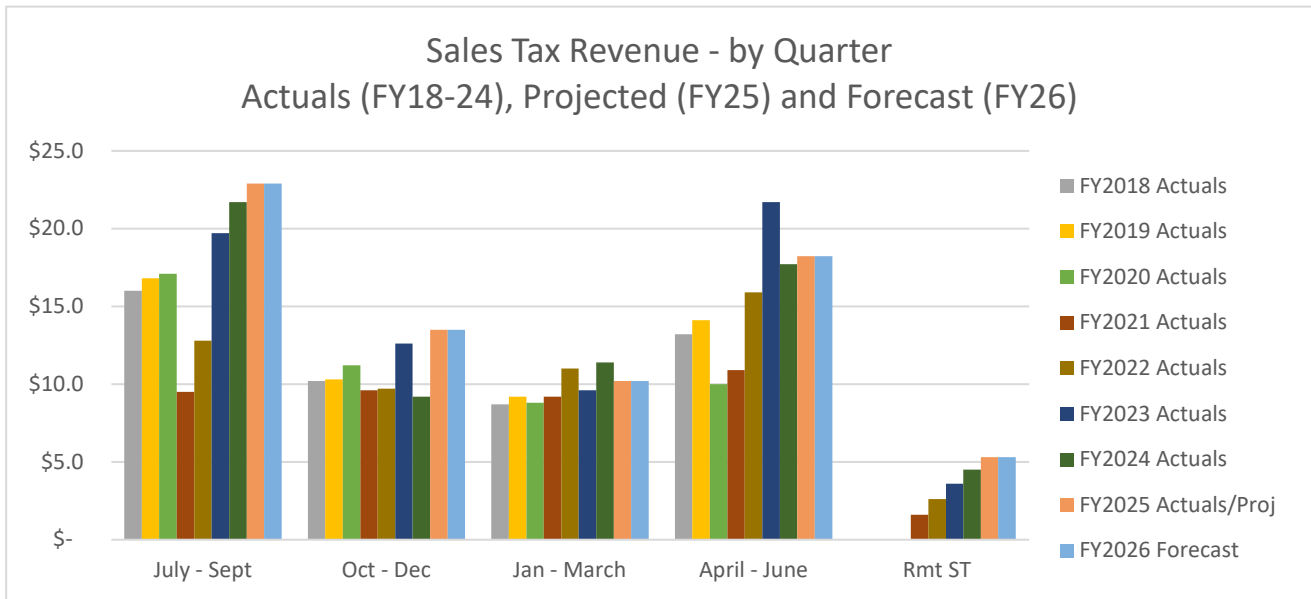
Resolution 2629, Section 1

It is the intent of the Assembly that the amount of the CBJ budget reserve be adjusted on an annual basis based on general governmental revenues from the most recently audited annual financial statements, using the Government Finance Officers Association's recommended reserve target of not less than two months (16.7%) of annual operating revenues.

	Revenues Audited (15-24) Projected (25-26)	RBR Target Balance by Resolution (16.7%)	Contribution	COVID Loan Appropriation from RBR	Glacier Outburst Flood Appropriations from RBR	RBR Ending Balance	RBR Excess/(Shortfall) from Target
FY15						\$ 12,410,000	
FY16	\$ 105,078,435	\$ 17,548,000	\$ 1,000,000	\$ -	\$ -	\$ 13,410,000	\$ (4,138,000)
FY17	\$ 104,585,745	\$ 17,466,000	\$ 1,400,000	\$ -	\$ -	\$ 14,810,000	\$ (2,656,000)
FY18	\$ 109,007,254	\$ 18,204,000	\$ 1,050,000	\$ -	\$ -	\$ 15,860,000	\$ (2,344,000)
FY19	\$ 114,007,769	\$ 19,039,000	\$ 400,000	\$ -	\$ -	\$ 16,260,000	\$ (2,779,000)
FY20	\$ 115,762,443	\$ 19,332,000	\$ -	\$ (3,000,000)	\$ -	\$ 13,260,000	\$ (6,072,000)
FY21	\$ 106,249,712	\$ 17,744,000	\$ -	\$ 1,200,000	\$ -	\$ 14,460,000	\$ (3,284,000)
FY22	\$ 116,490,821	\$ 19,454,000	\$ -	\$ 1,200,000	\$ -	\$ 15,660,000	\$ (3,794,000)
FY23	\$ 158,801,333	\$ 26,520,000	\$ -	\$ 370,000	\$ -	\$ 16,030,000	\$ (10,490,000)
FY24	\$ 154,434,828	\$ 25,791,000	\$ 3,000,000	\$ 30,000	\$ -	\$ 19,060,000	\$ (6,731,000)
FY25	\$ 153,338,900	\$ 25,608,000	\$ 1,000,000	\$ -	\$ (3,505,000)	\$ 16,555,000	\$ (9,053,000)
FY26	\$ 156,627,500	\$ 26,157,000	\$ -	\$ -	\$ -	\$ 16,555,000	\$ (9,602,000)

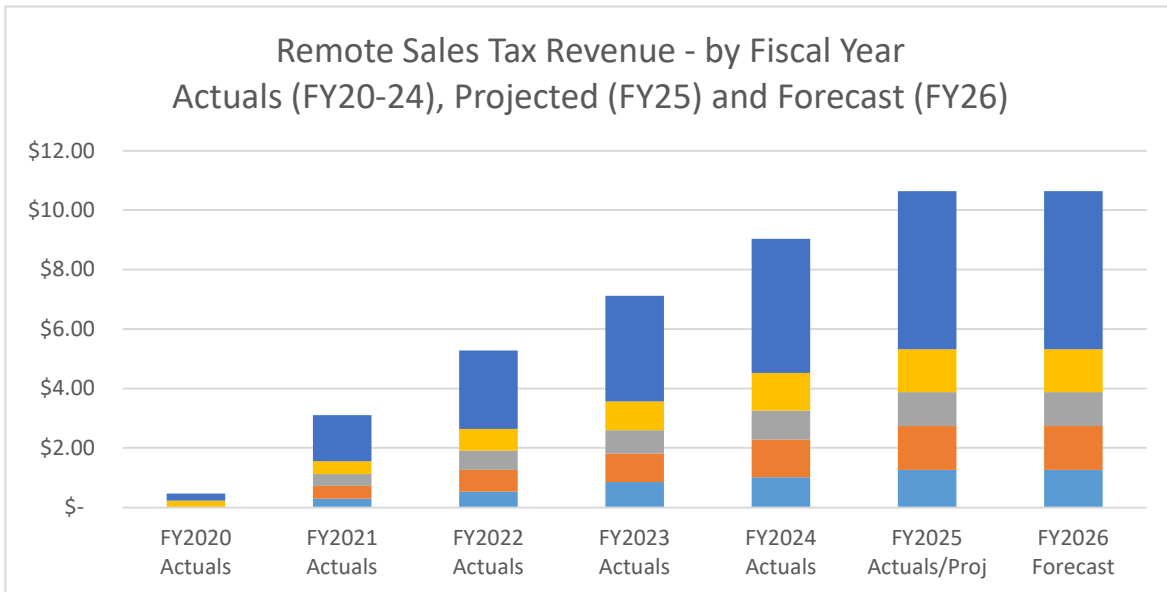
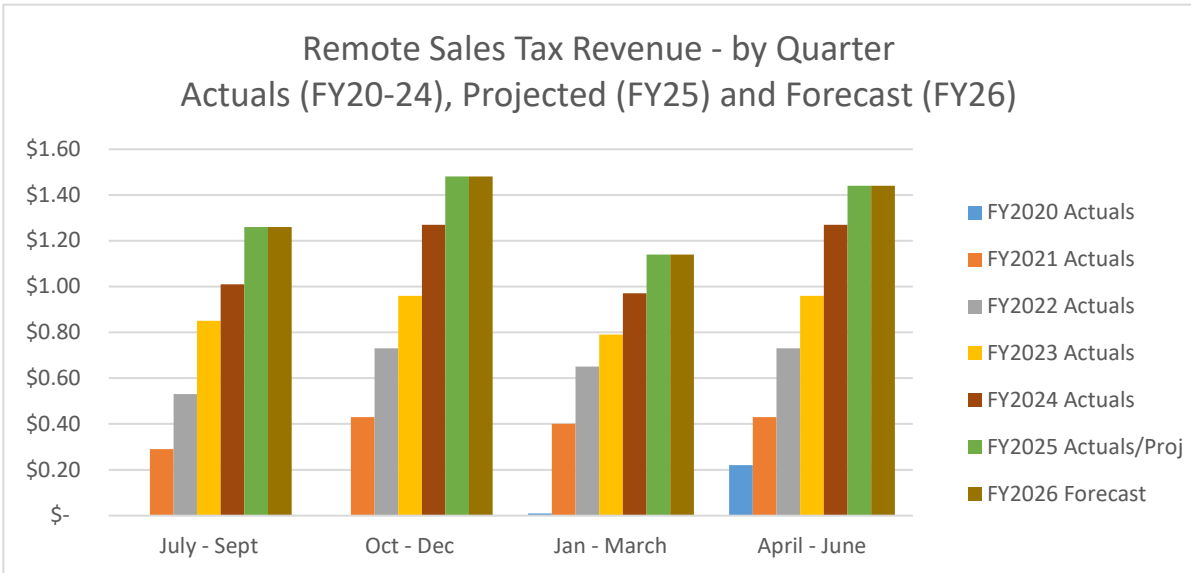
Sales Tax Actuals and Forecast
Updated 3/17/2025

Sales Tax	Q1	Q2	Q3	Q4	Annual	Total
	July - Sept	Oct - Dec	Jan - March	April - June	Rmt ST	
FY2018 Actuals	\$ 16.0	\$ 10.2	\$ 8.7	\$ 13.2	\$ -	\$ 48.1
FY2019 Actuals	\$ 16.8	\$ 10.3	\$ 9.2	\$ 14.1	\$ -	\$ 50.4
FY2020 Actuals	\$ 17.1	\$ 11.2	\$ 8.8	\$ 10.0	\$ -	\$ 47.1
FY2021 Actuals	\$ 9.5	\$ 9.6	\$ 9.2	\$ 10.9	\$ 1.6	\$ 40.8
FY2022 Actuals	\$ 12.8	\$ 9.7	\$ 11.0	\$ 15.9	\$ 2.6	\$ 52.0
FY2023 Actuals	\$ 19.7	\$ 12.6	\$ 9.6	\$ 21.7	\$ 3.6	\$ 67.2
FY2024 Actuals	\$ 21.7	\$ 9.2	\$ 11.4	\$ 17.7	\$ 4.5	\$ 64.5
FY2025 Budget	\$ 22.7	\$ 13.0	\$ 10.2	\$ 20.2	\$ 5.3	\$ 71.3
FY2025 Actuals/Proj	\$ 22.9	\$ 13.5	\$ 10.2	\$ 18.2	\$ 5.3	\$ 70.1
Over/(Under) Budget	\$ 0.3	\$ 0.5	\$ -	\$ (1.9)	\$ -	\$ (1.2)
FY2026 Forecast	\$ 22.9	\$ 13.5	\$ 10.2	\$ 18.2	\$ 5.3	\$ 70.1



Remote Sales Tax Actuals, Projected, and Forecast - Net of Fees
Updated 3/17/2025

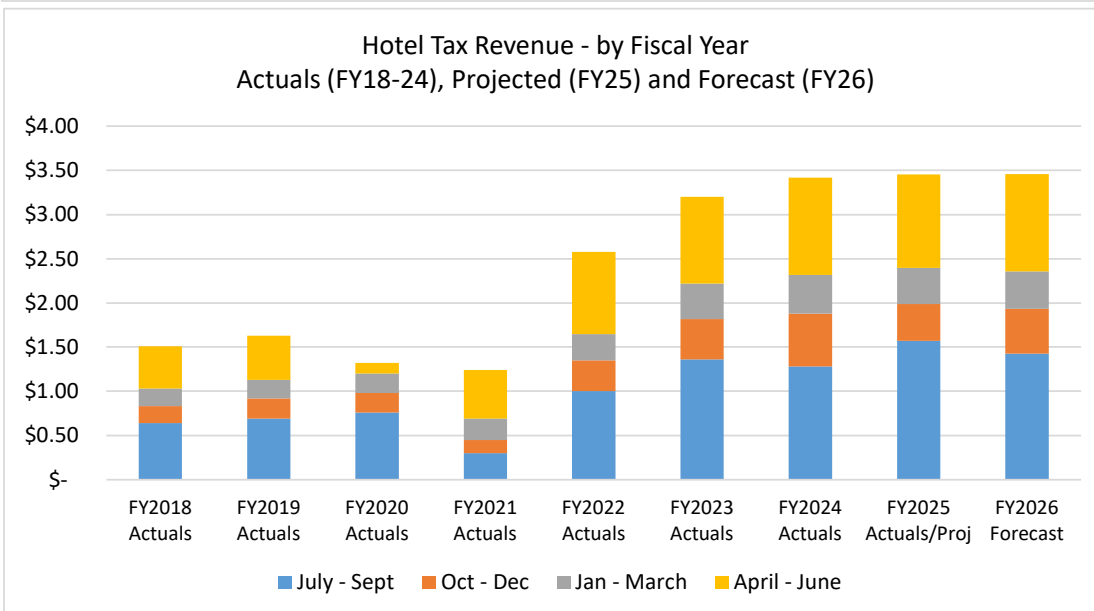
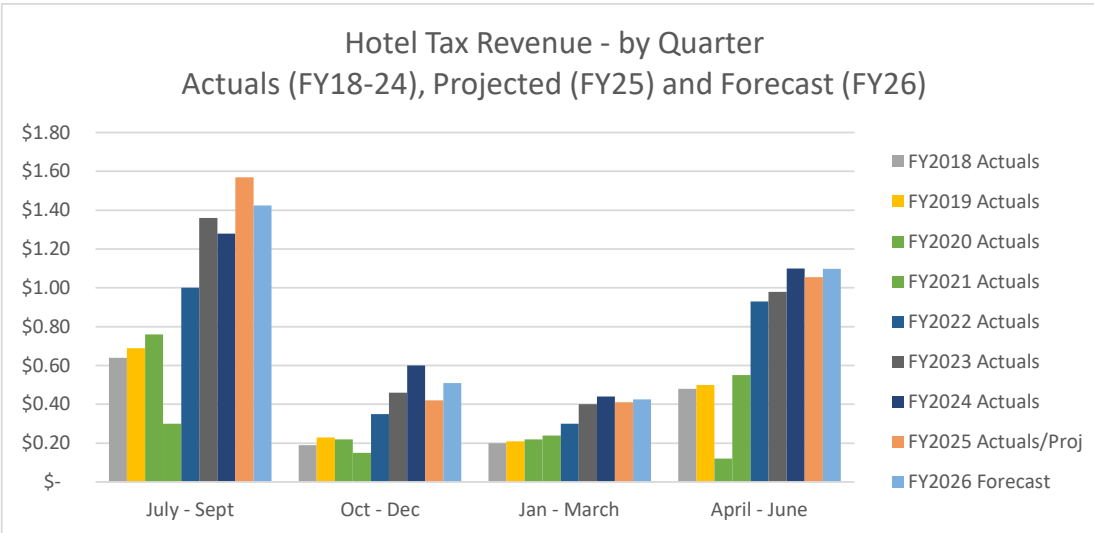
Remote Sales Tax	Q1	Q2	Q3	Q4	Total
	July - Sept	Oct - Dec	Jan - March	April - June	
FY2020 Actuals	\$ -	\$ -	\$ 0.01	\$ 0.22	\$ 0.23
FY2021 Actuals	\$ 0.29	\$ 0.43	\$ 0.40	\$ 0.43	\$ 1.55
FY2022 Actuals	\$ 0.53	\$ 0.73	\$ 0.65	\$ 0.73	\$ 2.64
FY2023 Actuals	\$ 0.85	\$ 0.96	\$ 0.79	\$ 0.96	\$ 3.56
FY2024 Actuals	\$ 1.01	\$ 1.27	\$ 0.97	\$ 1.27	\$ 4.52
FY2025 Budget	\$ 1.16	\$ 1.56	\$ 1.14	\$ 1.44	\$ 5.30
FY2025 Actuals/Proj	\$ 1.26	\$ 1.48	\$ 1.14	\$ 1.44	\$ 5.32
Over/(Under) Budget	\$ 0.10	\$ (0.08)	\$ -	\$ -	\$ 0.02
FY2026 Forecast	\$ 1.26	\$ 1.48	\$ 1.14	\$ 1.44	\$ 5.32



Hotel Tax Actuals and Forecast
Updated 3/17/2025

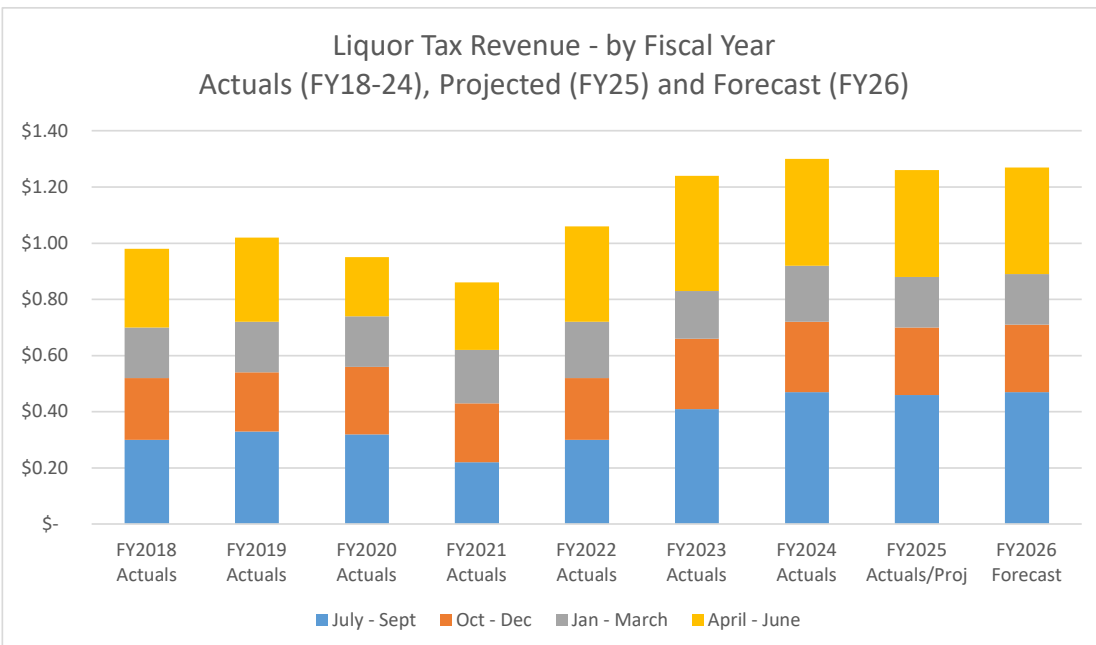
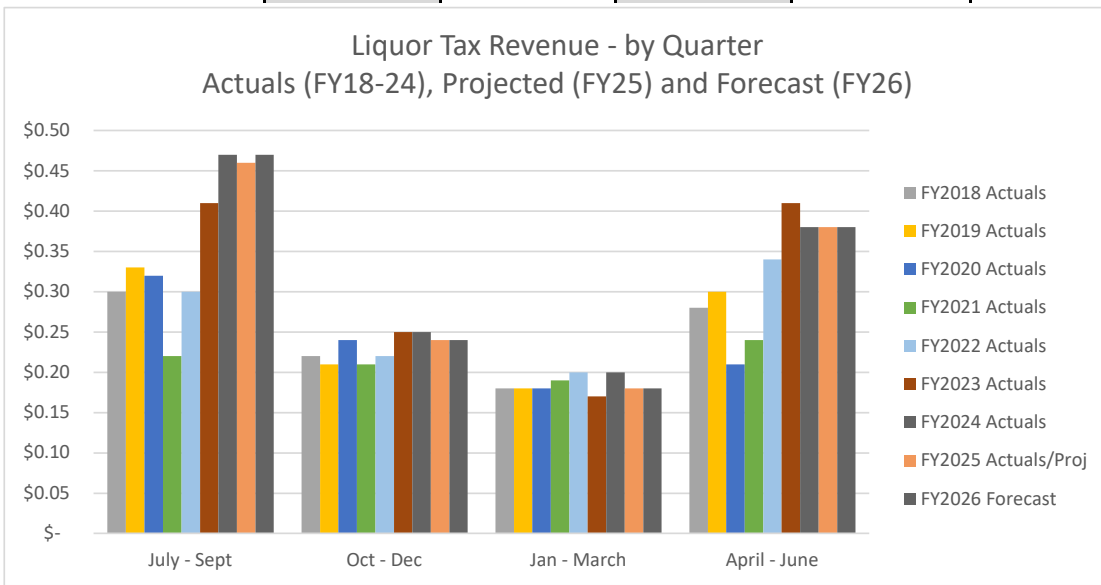
Hotel Tax	Q1 July - Sept	Q2 Oct - Dec	Q3 Jan - March	Q4 April - June	Total
FY2018 Actuals	\$ 0.64	\$ 0.19	\$ 0.20	\$ 0.48	\$ 1.51
FY2019 Actuals	\$ 0.69	\$ 0.23	\$ 0.21	\$ 0.50	\$ 1.63
FY2020 Actuals	\$ 0.76	\$ 0.22	\$ 0.22	\$ 0.12	\$ 1.32
FY2021 Actuals	\$ 0.30	\$ 0.15	\$ 0.24	\$ 0.55	\$ 1.24
FY2022 Actuals	\$ 1.00	\$ 0.35	\$ 0.30	\$ 0.93	\$ 2.58
FY2023 Actuals	\$ 1.36	\$ 0.46	\$ 0.40	\$ 0.98	\$ 3.20
FY2024 Actuals	\$ 1.28	\$ 0.60	\$ 0.44	\$ 1.10	\$ 3.42
FY2025 Budget	\$ 1.41	\$ 0.46	\$ 0.41	\$ 1.01	\$ 3.29
FY2025 Actuals/Proj	\$ 1.57	\$ 0.42	\$ 0.41	\$ 1.06	\$ 3.46
Over/(Under) Budget	\$ 0.16	\$ (0.04)	\$ -	\$ 0.05	\$ 0.17
FY2026 Forecast	\$ 1.43	\$ 0.51	\$ 0.43	\$ 1.10	\$ 3.46

Effective January 1, 2020 the hotel tax rate increased from 7% to 9%.



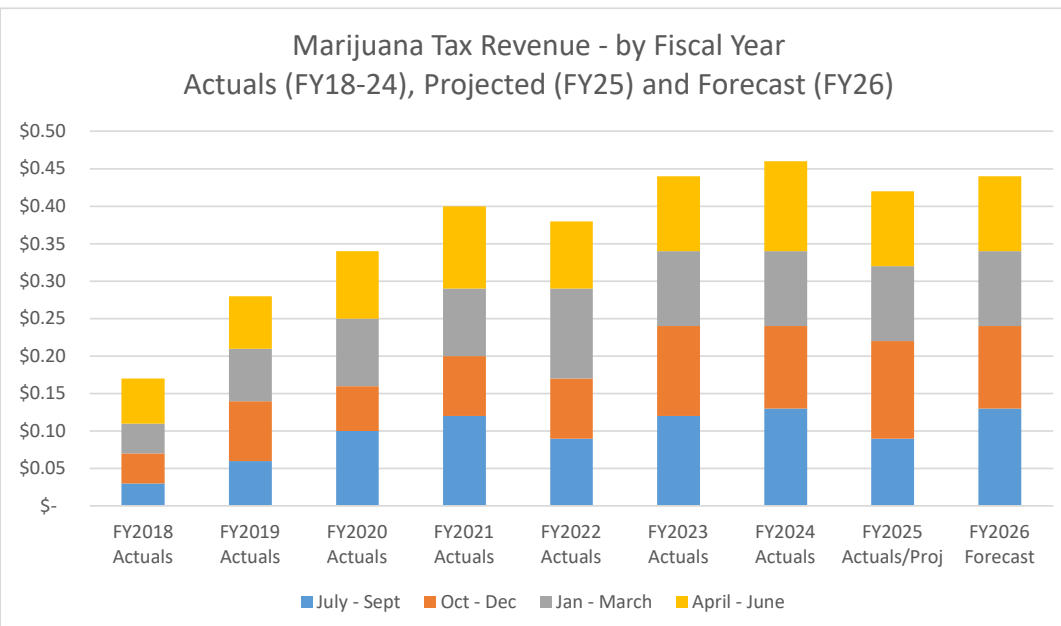
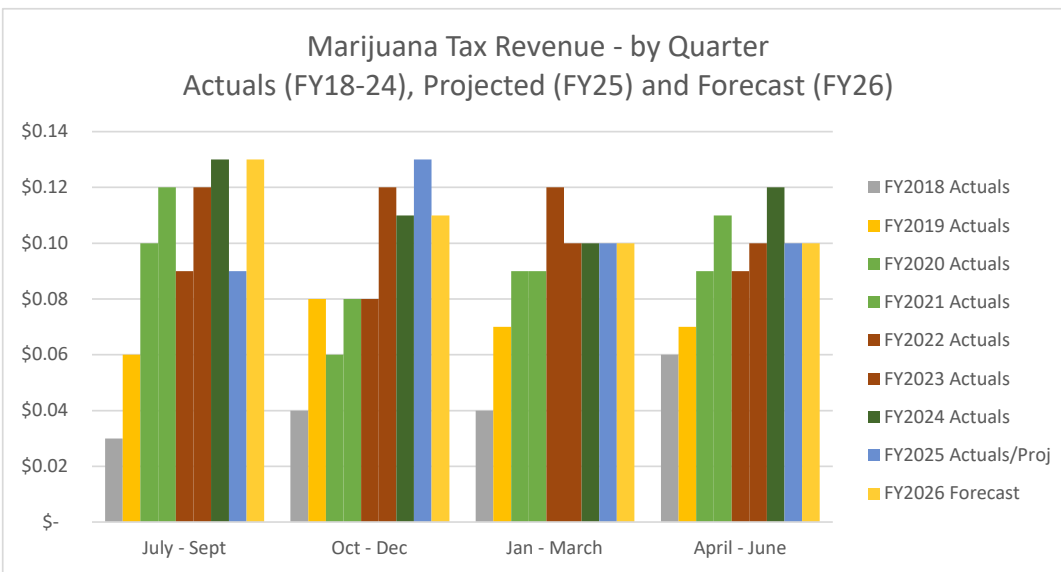
Liquor Tax Actuals and Forecast
Updated 3/17/2025

Liquor Tax	Q1	Q2	Q3	Q4	Total
	July - Sept	Oct - Dec	Jan - March	April - June	
FY2018 Actuals	\$ 0.30	\$ 0.22	\$ 0.18	\$ 0.28	\$ 0.98
FY2019 Actuals	\$ 0.33	\$ 0.21	\$ 0.18	\$ 0.30	\$ 1.02
FY2020 Actuals	\$ 0.32	\$ 0.24	\$ 0.18	\$ 0.21	\$ 0.95
FY2021 Actuals	\$ 0.22	\$ 0.21	\$ 0.19	\$ 0.24	\$ 0.86
FY2022 Actuals	\$ 0.30	\$ 0.22	\$ 0.20	\$ 0.34	\$ 1.06
FY2023 Actuals	\$ 0.41	\$ 0.25	\$ 0.17	\$ 0.41	\$ 1.24
FY2024 Actuals	\$ 0.47	\$ 0.25	\$ 0.20	\$ 0.38	\$ 1.30
FY2025 Budget	\$ 0.47	\$ 0.26	\$ 0.18	\$ 0.43	\$ 1.34
FY2025 Actuals/Proj	\$ 0.46	\$ 0.24	\$ 0.18	\$ 0.38	\$ 1.26
Over/(Under) Budget	\$ (0.01)	\$ (0.02)	\$ -	\$ (0.05)	\$ (0.08)
FY2026 Forecast	\$ 0.47	\$ 0.24	\$ 0.18	\$ 0.38	\$ 1.27



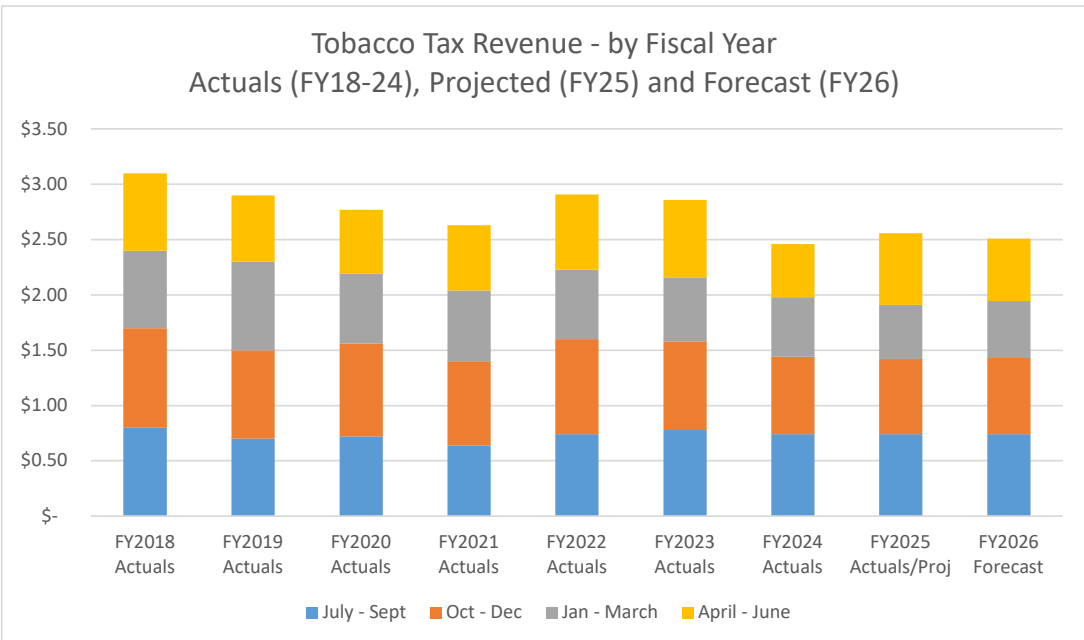
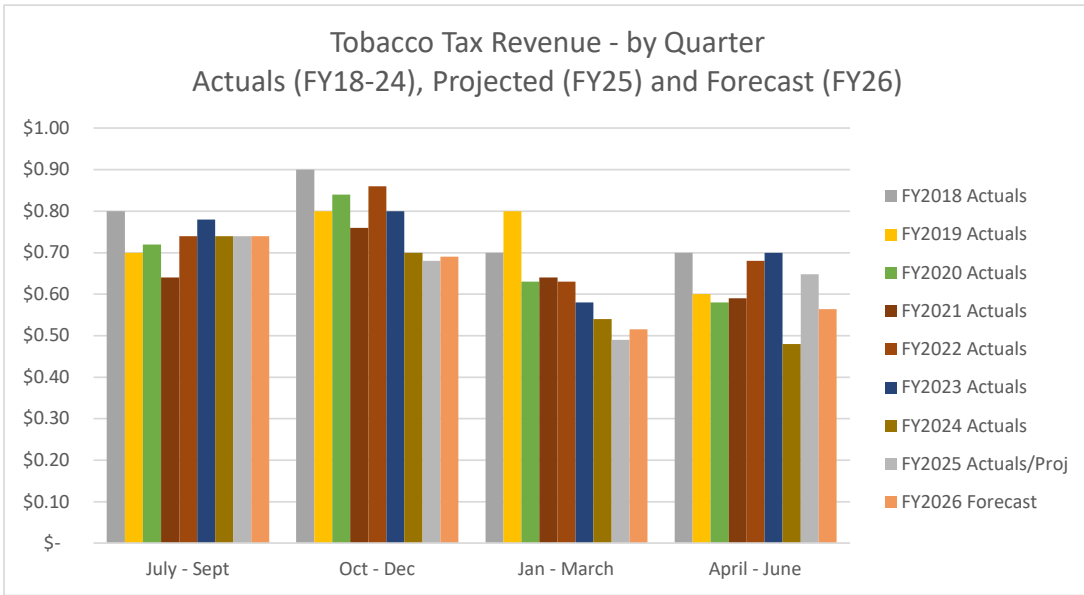
Marijuana Tax Actuals and Forecast
Updated 3/17/2025

Marijuana Tax	Q1	Q2	Q3	Q4	Total
	July - Sept	Oct - Dec	Jan - March	April - June	
FY2018 Actuals	\$ 0.03	\$ 0.04	\$ 0.04	\$ 0.06	\$ 0.17
FY2019 Actuals	\$ 0.06	\$ 0.08	\$ 0.07	\$ 0.07	\$ 0.28
FY2020 Actuals	\$ 0.10	\$ 0.06	\$ 0.09	\$ 0.09	\$ 0.34
FY2021 Actuals	\$ 0.12	\$ 0.08	\$ 0.09	\$ 0.11	\$ 0.40
FY2022 Actuals	\$ 0.09	\$ 0.08	\$ 0.12	\$ 0.09	\$ 0.38
FY2023 Actuals	\$ 0.12	\$ 0.12	\$ 0.10	\$ 0.10	\$ 0.44
FY2024 Actuals	\$ 0.13	\$ 0.11	\$ 0.10	\$ 0.12	\$ 0.46
FY2025 Budget	\$ 0.13	\$ 0.11	\$ 0.10	\$ 0.10	\$ 0.44
FY2025 Actuals/Proj	\$ 0.09	\$ 0.13	\$ 0.10	\$ 0.10	\$ 0.42
Over/(Under) Budget	\$ (0.04)	\$ 0.02	\$ -	\$ -	\$ (0.02)
FY2026 Forecast	\$ 0.13	\$ 0.11	\$ 0.10	\$ 0.10	\$ 0.44



Tobacco Tax Actuals and Forecast
Updated 3/17/2025

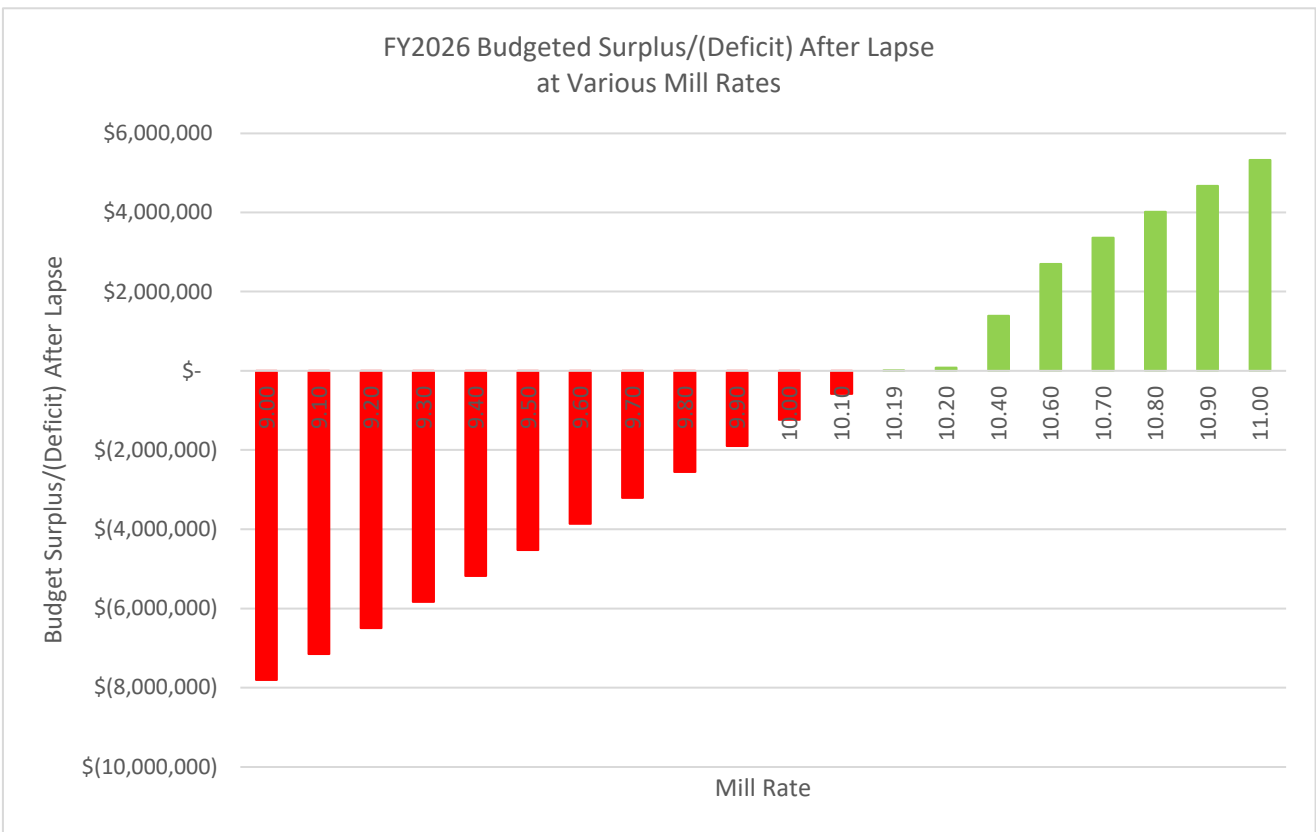
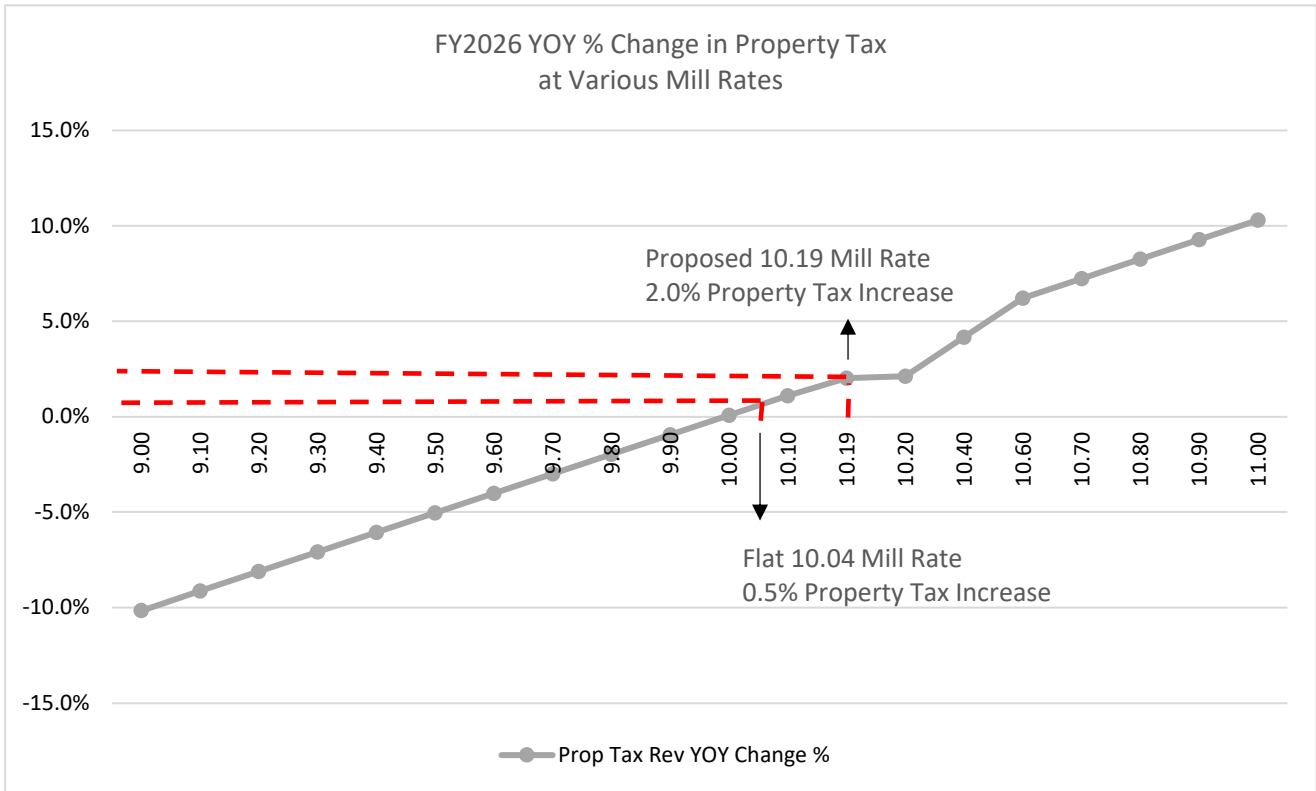
Tobacco Tax	Q1	Q2	Q3	Q4	Total
	July - Sept	Oct - Dec	Jan - March	April - June	
FY2018 Actuals	\$ 0.80	\$ 0.90	\$ 0.70	\$ 0.70	\$ 3.10
FY2019 Actuals	\$ 0.70	\$ 0.80	\$ 0.80	\$ 0.60	\$ 2.90
FY2020 Actuals	\$ 0.72	\$ 0.84	\$ 0.63	\$ 0.58	\$ 2.77
FY2021 Actuals	\$ 0.64	\$ 0.76	\$ 0.64	\$ 0.59	\$ 2.63
FY2022 Actuals	\$ 0.74	\$ 0.86	\$ 0.63	\$ 0.68	\$ 2.91
FY2023 Actuals	\$ 0.78	\$ 0.80	\$ 0.58	\$ 0.70	\$ 2.86
FY2024 Actuals	\$ 0.74	\$ 0.70	\$ 0.54	\$ 0.48	\$ 2.46
FY2025 Budget	\$ 0.78	\$ 0.70	\$ 0.66	\$ 0.72	\$ 2.86
FY2025 Actuals/Proj	\$ 0.74	\$ 0.68	\$ 0.49	\$ 0.65	\$ 2.56
Over/(Under) Budget	\$ (0.04)	\$ (0.02)	\$ (0.17)	\$ (0.07)	\$ (0.30)
FY2026 Forecast	\$ 0.74	\$ 0.69	\$ 0.52	\$ 0.56	\$ 2.51

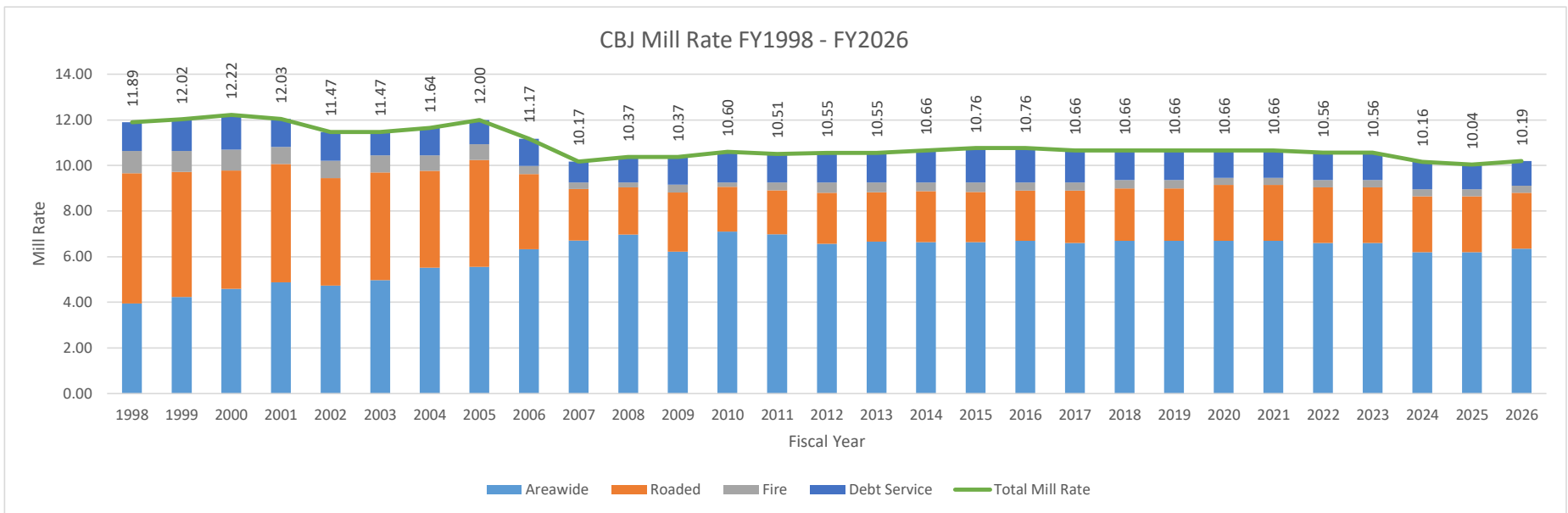


FY2026 Mill Rate Sensitivity Calculation

		FY2025	FY2026	Mill	Prop Tax	Prop Tax Rev	Prop Tax	General Fund
		Valuation	Valuation	Rate	Revenue	YOY Change \$	Rev YOY	Surplus/(Deficit)
							Change %	After Lapse
Taxable Assessed Valuation	Non-Roaded	\$ 552,043,876	\$ 510,361,777	9.00	\$ 57,682,136	\$ (6,523,213)	-10.2%	\$ (7,802,902)
	Roaded	\$ 5,959,767,803	\$ 6,017,747,186	9.10	\$ 58,338,834	\$ (5,866,515)	-9.1%	\$ (7,146,204)
	Roaded w/o Fire	\$ 36,012,383	\$ 38,866,953	9.20	\$ 58,995,531	\$ (5,209,817)	-8.1%	\$ (6,489,506)
	Total	\$ 6,547,824,062	\$ 6,566,975,916	9.30	\$ 59,652,229	\$ (4,553,120)	-7.1%	\$ (5,832,809)
Taxable Assessed Valuation Increase over Prior Year		0.3%		9.40	\$ 60,308,926	\$ (3,896,422)	-6.1%	\$ (5,176,111)
				9.50	\$ 60,965,624	\$ (3,239,725)	-5.0%	\$ (4,519,414)
				9.60	\$ 61,622,322	\$ (2,583,027)	-4.0%	\$ (3,862,716)
				9.70	\$ 62,279,019	\$ (1,926,330)	-3.0%	\$ (3,206,019)
				9.80	\$ 62,935,717	\$ (1,269,632)	-2.0%	\$ (2,549,321)
Mill Rates	Areawide	6.20	6.35	9.90	\$ 63,592,414	\$ (612,934)	-1.0%	\$ (1,892,623)
	Roaded	2.45	2.45	10.00	\$ 64,249,112	\$ 43,763	0.1%	\$ (1,235,926)
	Fire	0.31	0.31	10.04	\$ 64,511,791	\$ 306,442	0.5%	\$ (973,247)
	Debt	1.08	1.08	10.10	\$ 64,905,809	\$ 700,461	1.1%	\$ (579,228)
	Total	10.04	10.19	10.19	\$ 65,496,837	\$ 1,291,489	2.0%	\$ 11,800
Property Tax	Areawide	\$ 40,596,509	\$ 41,700,297	10.20	\$ 65,562,507	\$ 1,357,158	2.1%	\$ 77,469
	Roaded	\$ 14,689,661	\$ 14,838,705	10.30	\$ 66,219,205	\$ 2,013,856	3.1%	\$ 734,167
	Fire	\$ 1,847,528	\$ 1,865,502	10.40	\$ 66,875,902	\$ 2,670,554	4.2%	\$ 1,390,865
	Debt	\$ 7,071,650	\$ 7,092,334	10.50	\$ 67,532,600	\$ 3,327,251	5.2%	\$ 2,047,562
	Total	\$ 64,205,349	\$ 65,496,837	10.60	\$ 68,189,297	\$ 3,983,949	6.2%	\$ 2,704,260
				10.70	\$ 68,845,995	\$ 4,640,646	7.2%	\$ 3,360,957
				10.80	\$ 69,502,693	\$ 5,297,344	8.3%	\$ 4,017,655
Property Tax Revenue Increase over Prior Year (\$\$\$):		\$ 1,291,489		10.90	\$ 70,159,390	\$ 5,954,042	9.3%	\$ 4,674,353
Property Tax Revenue Increase over Prior Year (%):		2.0%		11.00	\$ 70,816,088	\$ 6,610,739	10.3%	\$ 5,331,050

FY2026 Mill Rate Sensivity Calculation





NOTES

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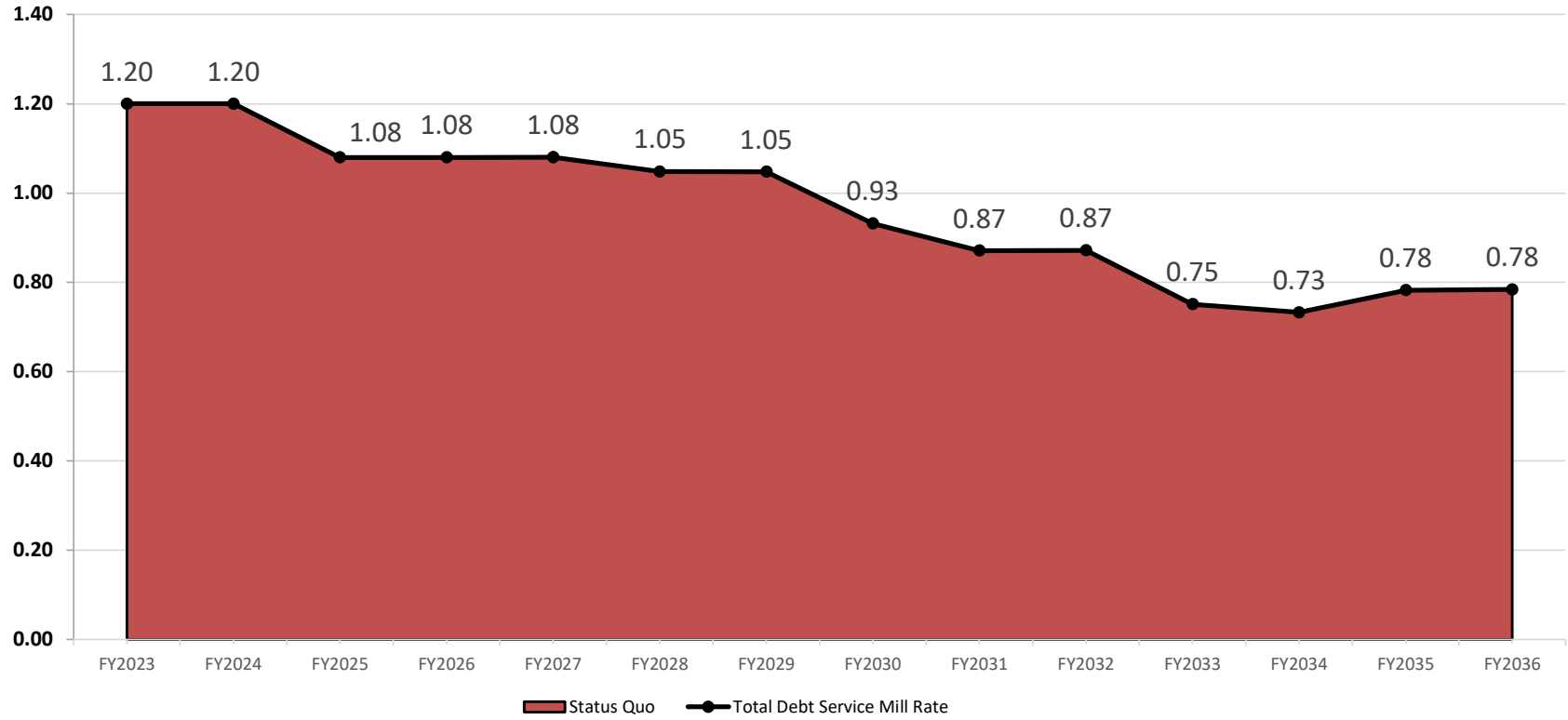
CBJ Debt Service Model

Updated 3/17/2025

	<i>Actual</i>		<i>Projected</i>	<i>Forecast</i>					
	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	
Debt Service Fund Balance	\$ (2,731,800)	\$ (478,523)	\$ (225,885)	272,937	272,938	272,938	272,938	272,938	
Required Debt Service	\$ 8,811,091	\$ 9,492,312	\$ 7,188,358	\$ 7,585,887	\$ 7,622,496	\$ 7,498,904	\$ 7,528,393	\$ 6,789,111	
Reimbursements/Subsidies									
SOA SBDR %	100%	100%	100%	N/A	N/A	N/A	N/A	N/A	
SOA SBDR \$	(2,798,717)	(1,074,900)	(440,000)	-	-	-	-	-	
Bond Proceeds	-	-	-	-	-	-	-	-	
Federal Subsidy	-	-	-	-	-	-	-	-	
Interest (Income)/Loss	(335,700)	(123,300)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	
Airport Reimbursement \$	(660,250)	(657,100)	-	-	-	-	-	-	
Hotel Bed Tax Subsidy	(464,400)	(229,250)	(297,644)	(463,554)	(474,754)	(542,404)	(554,432)	(565,441)	
Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	
Net Required Debt Service	\$ 4,552,024	\$ 7,407,762	\$ 6,420,713	\$ 7,092,334	\$ 7,117,741	\$ 6,926,500	\$ 6,943,961	\$ 6,193,670	
Debt Service Paid by Mill Rate	\$ 6,805,300	\$ 7,660,400	\$ 6,919,536	\$ 7,092,334	\$ 7,117,741	\$ 6,926,500	\$ 6,943,961	\$ 6,193,670	
Debt Service Fund Net Gain/(Loss)	\$ 2,731,800	\$ 478,523	\$ 272,937	\$ 0	\$ -	\$ -	\$ -	\$ -	
Required General Fund Subsidy	\$ 478,523	\$ 225,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service Mill Rate	1.20	1.20	1.08	1.08	1.08	1.05	1.05	0.93	

**City and Borough of Juneau
Status Quo Forecast of Debt Service Mill Rate**

MILL RATE



FY25 vs. FY26 Full Cost Allocation

5394-0000

	FY25 Charges	FY26 Charges	Increase/ (Decrease) \$
School District	244,119	287,741	43,623
City Attorney	89,438	114,301	24,863
City Manager	73,820	88,288	14,468
Clerk	5,790	6,590	800
Controller	32,737	29,216	(3,521)
Finance Administration	3,848	7,742	3,895
Mayor and Assembly	17,362	26,292	8,930
Purchasing	73	108	35
Treasury	21,051	15,204	(5,847)
Airport	358,022	359,903	1,881
City Attorney	29,839	14,653	(15,186)
City Manager	4,378	5,878	1,500
Clerk	7,118	17,764	10,646
Controller	98,986	114,871	15,885
Emergency Services	12,385	-	(12,385)
Human Resources	35,558	38,155	2,597
Library	4,657	4,302	(354)
MIS	98,457	118,569	20,112
Purchasing	42,896	25,202	(17,693)
Treasury	23,749	20,508	(3,240)
Bartlett Regional Hospital	447,402	484,612	37,210
City Attorney	142,397	131,120	(11,277)
City Manager	89,727	126,820	37,093
Clerk	24,970	44,020	19,050
Controller	52,226	51,585	(640)
Finance Administration	3,848	7,742	3,895
Mayor and Assembly	24,760	26,021	1,261
MIS	21,081	14,761	(6,320)
Purchasing	282	17,957	17,675
Treasury	88,112	64,586	(23,526)
Docks	253,758	284,577	30,820
City Attorney	16,920	19,993	3,073
City Manager	11,605	19,799	8,194
Clerk	10,897	12,592	1,695
Controller	51,590	54,744	3,154
Emergency Services	1,916	1,118	(798)
Finance Administration	3,848	5,177	1,329
Human Resources	18,163	19,979	1,816
Library	2,167	2,196	29
Mayor and Assembly	9,623	9,296	(326)
MIS	87,369	98,220	10,852
Purchasing	3,060	3,533	474
Treasury	36,601	37,930	1,329

FY25 vs. FY26 Full Cost Allocation

5394-0000

	FY25 Charges	FY26 Charges	Increase/ (Decrease) \$
Harbors	253,758	284,577	30,820
City Attorney	16,920	19,993	3,073
City Manager	11,605	19,799	8,194
Clerk	10,897	12,592	1,695
Controller	51,590	54,744	3,154
Emergency Services	1,916	1,118	(798)
Finance Administration	3,848	5,177	1,329
Human Resources	18,163	19,979	1,816
Library	2,167	2,196	29
Mayor and Assembly	9,623	9,296	(326)
MIS	87,369	98,220	10,852
Purchasing	3,060	3,533	474
Treasury	36,601	37,930	1,329
Water	611,197	772,187	160,990
City Attorney	5,961	6,784	823
City Manager	33,489	34,224	735
Clerk	8,004	11,088	3,084
Controller	64,875	64,233	(643)
Finance Administration	3,848	7,742	3,895
Human Resources	29,770	32,992	3,222
Library	84	175	92
Mayor and Assembly	478	568	90
MIS	105,476	129,416	23,940
Purchasing	7,968	10,256	2,288
Treasury	351,244	474,708	123,464
Wastewater	815,643	889,309	73,666
City Attorney	5,961	6,784	823
City Manager	104,357	103,603	(754)
Clerk	6,148	7,016	868
Controller	101,356	101,992	636
Finance Administration	3,848	7,742	3,895
Human Resources	67,819	72,981	5,162
Library	-	-	-
Mayor and Assembly	4,817	5,809	992
MIS	166,734	184,543	17,809
Purchasing	34,260	30,473	(3,787)
Treasury	320,342	368,366	48,024

FY25 vs. FY26 Full Cost Allocation

5394-0000

	FY25 Charges	FY26 Charges	Increase/ (Decrease) \$
Water Extension	8,232	7,925	(306)
City Manager	829	1,008	178
Controller	2,343	1,850	(493)
Finance Administration	3,848	3,848	-
Human Resources	356	578	222
Purchasing	431	401	(29)
Treasury	425	241	(183)
Wastewater Extension	8,751	8,192	(559)
City Manager	1,057	1,260	203
Controller	2,245	1,609	(635)
Finance Administration	3,848	3,848	-
Human Resources	980	1,077	98
Purchasing	340	374	35
Treasury	282	23	(259)
Eaglecrest	444,575	523,061	78,486
City Attorney	26,965	31,539	4,574
City Manager	9,061	13,472	4,411
Clerk	19,872	27,715	7,843
Controller	75,974	73,706	(2,268)
Finance Administration	3,848	7,742	3,895
Human Resources	42,724	50,383	7,660
Library	5,586	5,711	125
Mayor and Assembly	17,839	21,564	3,725
MIS	189,752	236,524	46,771
Purchasing	9,459	11,540	2,081
Treasury	43,495	43,165	(330)
Lands	145,742	161,432	15,690
City Attorney	26,696	26,140	(556)
City Manager	13,881	21,898	8,017
Clerk	21,498	23,536	2,038
Controller	16,826	15,882	(943)
Finance Administration	3,848	7,742	3,895
Human Resources	4,502	5,060	558
Library	926	1,830	904
Mayor and Assembly	12,611	22,535	9,924
MIS	22,011	24,026	2,015
Purchasing	6,040	4,569	(1,471)
Treasury	16,903	8,212	(8,690)

FY25 vs. FY26 Full Cost Allocation

5394-0000

	FY25 Charges	FY26 Charges	Increase/ (Decrease) \$
Downtown Parking	35,852	53,319	17,467
City Manager	6,491	5,536	(955)
Controller	6,953	6,820	(133)
Finance Administration	3,848	7,742	3,895
Human Resources	370	721	351
Mayor and Assembly	1,952	1,952	-
MIS	38	65	27
Purchasing	1,072	3,474	2,402
Treasury	15,130	27,010	11,881
Building Maintenance	224,809	249,303	24,494
City Manager	28,808	31,336	2,529
Clerk	5,034	-	(5,034)
Controller	47,330	50,567	3,238
Finance Administration	3,848	7,742	3,895
Human Resources	12,850	15,309	2,459
Mayor and Assembly	510	510	-
MIS	102,208	125,788	23,580
Purchasing	22,320	17,043	(5,277)
Treasury	1,902	1,007	(895)
Fleet	220,994	213,200	(7,793)
City Attorney	5,961	6,784	823
City Manager	23,252	21,408	(1,844)
Clerk	5,482	6,590	1,108
Controller	78,861	76,857	(2,004)
Finance Administration	3,848	7,742	3,895
Human Resources	7,604	8,564	960
Mayor and Assembly	361	-	(361)
Purchasing	67,697	69,402	1,705
Treasury	27,927	15,853	(12,074)
Risk	241,399	287,411	46,012
City Attorney	60,450	91,181	30,731
City Manager	15,715	16,273	558
Clerk	5,482	6,590	1,108
Controller	68,288	68,487	199
Finance Administration	3,848	7,742	3,895
Human Resources	6,592	7,475	882
Mayor and Assembly	1,252	1,252	-
MIS	45,348	52,953	7,606
Purchasing	19,240	16,365	(2,875)
Treasury	15,185	19,093	3,909

FY25 vs. FY26 Full Cost Allocation

5394-0000

	FY25 Charges	FY26 Charges	Increase/ (Decrease) \$
Arboretum	11,689	14,100	2,411
Controller	8	9	1
Finance Administration	3,848	7,742	3,895
Treasury	7,833	6,349	(1,485)
Sales Tax	1,412,881	1,415,368	2,487
City Manager	16,097	9,838	(6,259)
Controller	17,891	15,744	(2,147)
Finance Administration	11,543	7,742	(3,801)
Mayor and Assembly	10,703	8,462	(2,241)
Treasury	1,356,647	1,373,581	16,935
Hotel Tax	94,481	86,071	(8,410)
City Manager	1,130	2,753	1,623
Controller	11,669	10,470	(1,199)
Finance Administration	11,543	7,742	(3,801)
Mayor and Assembly	1,529	3,915	2,386
Treasury	68,610	61,190	(7,420)
Tobacco Tax	79,931	77,231	(2,700)
City Manager	582	380	(201)
Controller	9,933	10,253	319
Finance Administration	11,543	7,742	(3,801)
Treasury	57,873	58,856	983
Affordable Housing	40,740	56,455	15,715
City Manager	6,576	11,359	4,783
Clerk	4,923	4,923	-
Controller	5,049	3,056	(1,994)
Finance Administration	3,848	7,742	3,895
Library	873	1,672	800
Mayor and Assembly	10,486	19,507	9,022
Purchasing	813	813	-
Treasury	8,173	7,382	(791)
Total	5,953,974	6,515,976	562,002

FY25 vs. FY26 Full Cost Allocation

7001-0000

	FY25 Revenues (Abatements)	FY26 Revenues (Abatements)	Increase/ (Decrease) \$
City Attorney	427,510	469,273	41,763
School District	89,438	114,301	24,863
Airport	29,839	14,653	(15,186)
Bartlett Regional Hospital	142,397	131,120	(11,277)
Docks	16,920	19,993	3,073
Harbors	16,920	19,993	3,073
Water	5,961	6,784	823
Wastewater	5,961	6,784	823
Eaglecrest	26,965	31,539	4,574
Lands	26,696	26,140	(556)
Fleet	5,961	6,784	823
Risk	60,450	91,181	30,731
City Manager	452,458	534,932	82,474
School District	73,820	88,288	14,468
Airport	4,378	5,878	1,500
Bartlett Regional Hospital	89,727	126,820	37,093
Docks	11,605	19,799	8,194
Harbors	11,605	19,799	8,194
Water	33,489	34,224	735
Wastewater	104,357	103,603	(754)
Water Extension	829	1,008	178
Wastewater Extension	1,057	1,260	203
Eaglecrest	9,061	13,472	4,411
Lands	13,881	21,898	8,017
Downtown Parking	6,491	5,536	(955)
Building Maintenance	28,808	31,336	2,529
Fleet	23,252	21,408	(1,844)
Risk	15,715	16,273	558
Sales Tax	16,097	9,838	(6,259)
Hotel Tax	1,130	2,753	1,623
Tobacco Tax	582	380	(201)
Affordable Housing	6,576	11,359	4,783

FY25 vs. FY26 Full Cost Allocation

7001-0000

	FY25 Revenues (Abatements)	FY26 Revenues (Abatements)	Increase/ (Decrease) \$
Clerk	136,117	181,017	44,900
School District	5,790	6,590	800
Airport	7,118	17,764	10,646
Bartlett Regional Hospital	24,970	44,020	19,050
Docks	10,897	12,592	1,695
Harbors	10,897	12,592	1,695
Water	8,004	11,088	3,084
Wastewater	6,148	7,016	868
Eaglecrest	19,872	27,715	7,843
Lands	21,498	23,536	2,038
Building Maintenance	5,034	-	(5,034)
Fleet	5,482	6,590	1,108
Risk	5,482	6,590	1,108
Affordable Housing	4,923	4,923	-
Controller	796,731	806,694	9,963
School District	32,737	29,216	(3,521)
Airport	98,986	114,871	15,885
Bartlett Regional Hospital	52,226	51,585	(640)
Docks	51,590	54,744	3,154
Harbors	51,590	54,744	3,154
Water	64,875	64,233	(643)
Wastewater	101,356	101,992	636
Water Extension	2,343	1,850	(493)
Wastewater Extension	2,245	1,609	(635)
Eaglecrest	75,974	73,706	(2,268)
Lands	16,826	15,882	(943)
Downtown Parking	6,953	6,820	(133)
Building Maintenance	47,330	50,567	3,238
Fleet	78,861	76,857	(2,004)
Risk	68,288	68,487	199
Arboretum	8	9	1
Sales Tax	17,891	15,744	(2,147)
Hotel Tax	11,669	10,470	(1,199)
Tobacco Tax	9,933	10,253	319
Affordable Housing	5,049	3,056	(1,994)
Emergency Services	16,217	2,235	(13,981)
Airport	12,385	-	(12,385)
Docks	1,916	1,118	(798)
Harbors	1,916	1,118	(798)

FY25 vs. FY26 Full Cost Allocation

7001-0000

	FY25 Revenues (Abatements)	FY26 Revenues (Abatements)	Increase/ (Decrease) \$
Finance Administration	96,192	134,183	37,991
School District	3,848	7,742	3,895
Bartlett Regional Hospital	3,848	7,742	3,895
Docks	3,848	5,177	1,329
Harbors	3,848	5,177	1,329
Water	3,848	7,742	3,895
Wastewater	3,848	7,742	3,895
Water Extension	3,848	3,848	-
Wastewater Extension	3,848	3,848	-
Eaglecrest	3,848	7,742	3,895
Lands	3,848	7,742	3,895
Downtown Parking	3,848	7,742	3,895
Building Maintenance	3,848	7,742	3,895
Fleet	3,848	7,742	3,895
Risk	3,848	7,742	3,895
Arboretum	3,848	7,742	3,895
Sales Tax	11,543	7,742	(3,801)
Hotel Tax	11,543	7,742	(3,801)
Tobacco Tax	11,543	7,742	(3,801)
Affordable Housing	3,848	7,742	3,895
Human Resources	245,452	273,253	27,801
Airport	35,558	38,155	2,597
Docks	18,163	19,979	1,816
Harbors	18,163	19,979	1,816
Water	29,770	32,992	3,222
Wastewater	67,819	72,981	5,162
Water Extension	356	578	222
Wastewater Extension	980	1,077	98
Eaglecrest	42,724	50,383	7,660
Lands	4,502	5,060	558
Downtown Parking	370	721	351
Building Maintenance	12,850	15,309	2,459
Fleet	7,604	8,564	960
Risk	6,592	7,475	882

FY25 vs. FY26 Full Cost Allocation

7001-0000

	FY25 Revenues (Abatements)	FY26 Revenues (Abatements)	Increase/ (Decrease) \$
Library	16,459	18,084	1,624
Airport	4,657	4,302	(354)
Docks	2,167	2,196	29
Harbors	2,167	2,196	29
Water	84	175	92
Wastewater	-	-	-
Eaglecrest	5,586	5,711	125
Lands	926	1,830	904
Affordable Housing	873	1,672	800
Mayor and Assembly	123,905	156,980	33,075
School District	17,362	26,292	8,930
Bartlett Regional Hospital	24,760	26,021	1,261
Docks	9,623	9,296	(326)
Harbors	9,623	9,296	(326)
Water	478	568	90
Wastewater	4,817	5,809	992
Eaglecrest	17,839	21,564	3,725
Lands	12,611	22,535	9,924
Downtown Parking	1,952	1,952	-
Building Maintenance	510	510	-
Fleet	361	-	(361)
Risk	1,252	1,252	-
Sales Tax	10,703	8,462	(2,241)
Hotel Tax	1,529	3,915	2,386
Affordable Housing	10,486	19,507	9,022
MIS	925,842	1,083,084	157,242
Airport	98,457	118,569	20,112
Bartlett Regional Hospital	21,081	14,761	(6,320)
Docks	87,369	98,220	10,852
Harbors	87,369	98,220	10,852
Water	105,476	129,416	23,940
Wastewater	166,734	184,543	17,809
Eaglecrest	189,752	236,524	46,771
Lands	22,011	24,026	2,015
Downtown Parking	38	65	27
Building Maintenance	102,208	125,788	23,580
Risk	45,348	52,953	7,606

FY25 vs. FY26 Full Cost Allocation

7001-0000

	FY25 Revenues (Abatements)	FY26 Revenues (Abatements)	Increase/ (Decrease) \$
Purchasing	219,010	215,045	(3,965)
School District	73	108	35
Airport	42,896	25,202	(17,693)
Bartlett Regional Hospital	282	17,957	17,675
Docks	3,060	3,533	474
Harbors	3,060	3,533	474
Water	7,968	10,256	2,288
Wastewater	34,260	30,473	(3,787)
Water Extension	431	401	(29)
Wastewater Extension	340	374	35
Eaglecrest	9,459	11,540	2,081
Lands	6,040	4,569	(1,471)
Downtown Parking	1,072	3,474	2,402
Building Maintenance	22,320	17,043	(5,277)
Fleet	67,697	69,402	1,705
Risk	19,240	16,365	(2,875)
Affordable Housing	813	813	-
Treasury	2,498,082	2,641,197	143,114
School District	21,051	15,204	(5,847)
Airport	23,749	20,508	(3,240)
Bartlett Regional Hospital	88,112	64,586	(23,526)
Docks	36,601	37,930	1,329
Harbors	36,601	37,930	1,329
Water	351,244	474,708	123,464
Wastewater	320,342	368,366	48,024
Water Extension	425	241	(183)
Wastewater Extension	282	23	(259)
Eaglecrest	43,495	43,165	(330)
Lands	16,903	8,212	(8,690)
Downtown Parking	15,130	27,010	11,881
Building Maintenance	1,902	1,007	(895)
Fleet	27,927	15,853	(12,074)
Risk	15,185	19,093	3,909
Arboretum	7,833	6,349	(1,485)
Sales Tax	1,356,647	1,373,581	16,935
Hotel Tax	68,610	61,190	(7,420)
Tobacco Tax	57,873	58,856	983
Affordable Housing	8,173	7,382	(791)
Total	5,953,974	6,515,976	562,002

Ordinance of the City and Borough of Juneau

Serial No. 2025-01

**An Ordinance Appropriating Funds from the Treasury
for FY26 City and Borough Operations**

Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. Estimated Funding Sources. The following amounts are the estimated funding sources for the City and Borough of Juneau, excluding the Juneau School District, for the fiscal year beginning July 1, 2025, and ending June 30, 2026. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	\$	15,577,000
Federal Support		4,415,900
Taxes		143,099,300
Charges for Services		204,423,800
Licenses, Permits, Fees		14,213,300
Fines and Forfeitures		385,300
Rentals and Leases		7,896,800
Investment & Interest Income		10,178,700
Sales		642,900
Other Revenue		2,021,600
Total Revenue		402,854,600
General Governmental Fund Balance Decrease		9,985,500
All Other Funds Fund Balance Decrease		9,650,700
Support From Other Funds		114,225,000
Total Estimated Funding Sources	\$	536,715,800

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

APPROPRIATION:

General Governmental Funds:

Mayor and Assembly	\$ 10,534,100
Administration:	
City Manager	4,113,900
City Clerk	971,800
Information Technology	4,849,800
Fire/Emergency Medical Services	15,424,400
Community Development	4,127,200
Finance	7,573,100
Human Resources	990,400
Law	2,655,400
Libraries	4,329,700
Parks and Recreation:	
Parks and Landscape	3,387,800
Administration and Recreation	5,875,900
Aquatics	3,063,900
Centennial Hall (Visitor Services)	708,700
Police	22,538,400
Public Works & Engineering:	
General Engineering	369,200
RecycleWorks	2,480,000
Streets	7,054,500
Transit	8,389,200
Support to Other Funds:	
School District	37,044,700
All Other Funds	1,863,600
Interdepartmental Charges	(6,798,800)
Capital Projects Indirect Cost Allocation	(650,000)
Total	<u>140,896,900</u>

Special Revenue Funds:

Sales Tax	1,545,400
Hotel Tax	86,100
Tobacco Excise Tax	77,200
Affordable Housing	302,500
Downtown Parking	1,057,200
Eaglecrest	6,559,900
Lands	1,985,100
Marine Passenger Fee	20,100
Port Development	20,100
Support to Other Funds	95,728,600
Total	<u>107,382,200</u>

Debt Service Funds	9,608,800
Special Assessment Funds:	
Special Assessment	137,400
Support To Other Funds	4,700
Total	142,100
Jensen-Olson Arboretum	112,100
Enterprise:	
Juneau International Airport	13,631,100
Bartlett Regional Hospital	152,881,500
Harbors	5,521,700
Docks	3,075,200
Water	4,962,000
Wastewater	14,776,400
Support to Other Funds	16,216,000
Interdepartmental Charges	(40,200)
Total	211,023,700
Internal Service Funds:	
Facilities Maintenance	4,692,100
Fleet and Equipment Reserve	11,090,800
Public Works Fleet Maintenance	2,743,800
Risk Management	37,793,500
Support to Other Funds	300,000
Interdepartmental Charges	(50,185,400)
Total	6,434,800
Capital Projects:	
Capital Projects	59,970,300
CIP Engineering	1,144,900
Support to Other Funds	-
Total	61,115,200
Total Appropriation	\$ 536,715,800

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

Adopted this __ day of _____, 2025.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2025-02

**An Ordinance Appropriating Funds from the Treasury
for FY26 School District Operations**

Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. Estimated Funding Sources. The following amounts are the estimated funding sources for the City and Borough of Juneau School District, for the fiscal year beginning July 1, 2025, and ending June 30, 2026. It is anticipated that these estimated funding sources will meet the appropriations set forth in Section 3 of this ordinance.

ESTIMATED REVENUE:

State Support	41,752,000
Federal Support	7,259,800
User Fees, Permits, and Donations	1,544,200
Student Activities Fundraising	1,650,000
Total Revenue	<u>52,206,000</u>

TRANSFERS IN:

General Governmental Fund School District Support:

Operations	35,004,700
Special Revenue	2,040,000
Total Transfers In	<u>37,044,700</u>

Less: Fund Balance Decrease 5,726,800

Total Estimated Funding Sources \$ 94,977,500

Section 3. Appropriation. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

APPROPRIATION:

General Operations	78,734,700
Special Revenue	16,242,800

Total Appropriations \$ 94,977,500

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

Adopted this __ day of _____, 2025.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk

Presented by: The Manager
Introduced: April 5, 2025
Drafted by: Finance

Ordinance of the City and Borough of Juneau

Serial No. 2025-03

**An Ordinance Establishing the Rate of Levy for Property Taxes
for Calendar Year 2025 Based Upon the Proposed Budget for Fiscal Year 2026.**

Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. Rates of Levy. The following are the rates of levy on taxable property within the City and Borough of Juneau for the Calendar Year beginning January 1, 2025, based upon the proposed budget for Fiscal Year 2026 beginning July 1, 2025.

<u>Operation Mill Rate by Service Area</u>	<u>Millage</u>
Roaded Service Area	2.45
Fire Service Area	0.31
Areawide	6.35
Operating Total	9.11
Debt Service	1.08
Total	10.19

Section 3. Effective Date. This ordinance shall be effective immediately upon adoption.

Adopted this _____ day of _____, 2025.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 3090

A Resolution Adopting the City and Borough Capital Improvement Program for Fiscal Years 2026 through 2031, and Establishing the Capital Improvement Project Priorities for Fiscal Year 2026.

WHEREAS, the CBJ Capital Improvement Program is a plan for capital improvement projects proposed for the next six fiscal years; and

WHEREAS, the Assembly has reviewed the Capital Improvement Program for Fiscal Year 2026 through Fiscal Year 2030, and has determined the capital improvement project priorities for Fiscal Year 2026.

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

Section 1. Capital Improvement Program.

(a) Attachment A, entitled "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2026-2031," dated June 1, 2025, is adopted as the Capital Improvement Program for the City and Borough.

(b) The following list, as set forth in the "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2026 - 2031," are pending capital improvement projects to be undertaken in FY26:

**FISCAL YEAR 2026
GENERAL SALES TAX IMPROVEMENTS**

DEPARTMENT	PROJECT	FY26 BUDGET
Eaglecrest	Deferred Maintenance /Mountain Operations Improvements	\$ 350,000
Manager's Office	Emergency Services Grant Coordination	100,000
Manager's Office	Zero Waste	100,000
P& R - Facilities Maintenance	Deferred Building Maintenance	1,265,000
P& R - Facilities Maintenance / CCFR	Juneau Fire Station Mechanical System Replacement - Kitchen/Dayroom Remodel	100,000
Parks & Recreation	Park & Playground Deferred Maintenance and Repairs	325,000
Parks & Recreation	Trail Improvements	250,000
Parks & Recreation	Sports Field Resurfacing & Repairs	300,000
Parks & Recreation	OHV Park and Trails	50,000
Community Development	Comprehensive Plan Update	482,700
Manager's Office	Tenant Improvements	3,300,000
Manager's Office	Outburst Flooding Improvements and Agency Coordination	100,000
General Sales Tax Improvements Total		\$ <u>6,722,700</u>

**FISCAL YEAR 2026
AREAWIDE STREET SALES TAX PRIORITIES**

DEPARTMENT	PROJECT	FY26 BUDGET
Street Maintenance	Pavement Management	\$ 1,212,000
Street Maintenance	Sidewalk & Stairway Repairs	200,000
Street Maintenance	Areawide Drainage Improvements	200,000
Street Maintenance	Gold Creek Flume Repairs	600,000
Street Maintenance	Dudley Street Improvements	3,400,000
<i>Wastewater Utility</i>	<i>Dudley Street Sewer Infrastructure</i>	<i>103,000</i>
Street Maintenance	North Franklin (2nd to 6th)	2,700,000
<i>Wastewater Utility</i>	<i>North Franklin Sewer Infrastructure</i>	<i>335,000</i>
Street Maintenance	Nowell Ave Reconstruction	1,600,000
<i>Water Utility</i>	<i>Nowell Ave Water Infrastructure</i>	<i>300,000</i>
<i>Wastewater Utility</i>	<i>Nowell Ave Sewer Infrastructure</i>	<i>100,000</i>
Capital Transit	FTA Grant Match & Infrastructure Repairs - Bus Barn Sprinkler Upgrades, Garage Doors, Charging Infrastructure, Security & Safety Upgrades.	620,000
Capital Transit	New Transit Maintenance Shop Building Planning	50,000
Manager's Office	Juneau Douglas North Crossing (JDNC)	250,000
Manager's Office	Zero Waste	50,000
Areawide Street Sales Tax Priorities Total		\$ <u>11,720,000</u>

**FISCAL YEAR 2026
TEMPORARY 1% SALES TAX PRIORITIES
Voter Approved Sales Tax 10/01/23 - 09/30/28**

DEPARTMENT	PROJECT	FY26 BUDGET
P& R - Facilities Maintenance / CCFR	Juneau Fire Station Mechanical System Replacement	\$ 2,350,000
P& R - Facilities Maintenance	Floyd Dryden and Marie Drake	2,160,000
Manager's Office	Affordable Housing Fund	1,000,000 *
Manager's Office	Childcare Funding	1,000,000 *
Parks and Recreation	Valley Parks Shop Equip Building	800,000
Parks and Recreation	Paving Repairs	200,000
School District	JSD Buildings Facility Maintenance	1,000,000
Manager's Office	Aak'w Village District Parking (North SOB Parking)	1,150,000
Lands / Manger's Office	Telephone Hill Redevelopment	500,000
Manager's Office	Public Safety Communication Radio Infrastructure	1,500,000
Manager's Office	Information Technology	750,000
Harbors	Aurora Harbor	400,000
Lands / Manger's Office	Pederson Hill Development	1,850,000
Temporary 1% Sales Tax Priorities Total		\$ 14,660,000

* denotes Operating Budget Funding

**FISCAL YEAR 2026
MARINE PASSENGER FEE PRIORITIES**

DEPARTMENT	PROJECT	FY26 BUDGET
Wastewater Utility	Wastewater System Upgrades	\$ 2,000,000
Marine Passenger Fee Priorities Total		\$ 2,000,000

**FISCAL YEAR 2026
PORT DEVELOPMENT FEE PRIORITIES**

DEPARTMENT	PROJECT	FY26 BUDGET
Docks	Shore Power	\$ 3,000,000
Port Development Fee Priorities Total		\$ 3,000,000

**FISCAL YEAR 2026
STATE MARINE PASSENGER FEE PRIORITIES**

DEPARTMENT	PROJECT	FY26 BUDGET
Parks & Recreation	Marine Park Improvements	\$ 2,500,000
Docks	Seawalk	2,000,000
Docks	Downtown Seawalk Cameras	1,000,000
Docks	Downtown Piling Inspection	200,000
Manager's Office	Public Wi-Fi	771,500
Manager's Office	Wayfinding Signage Improvements	50,000
Capital Transit	Covered Bus Stop at Mendenhall Loop Rd.	70,000
Wastewater Utility	Wastewater System Upgrades	1,000,000
Water Utility	Water System Upgrades	100,000
State Marine Passenger Fee Priorities Total		\$ 7,691,500

**FISCAL YEAR 2026
BARTLETT HOSPITAL ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY26 BUDGET
Bartlett Hospital	Deferred Maintenance	\$ 3,000,000
Bartlett Hospital Enterprise Fund Total		<u>\$ 3,000,000</u>

**FISCAL YEAR 2026
DOCKS AND HARBORS FUND**

DEPARTMENT	PROJECT	FY26 BUDGET
Harbors	Aurora Harbor Drive Down Float	\$ 2,800,000
Harbors	Statter Breakwater	600,000
Harbors	Statter Harbor Office New Roof	250,000
Harbors	Secure Storage - Little Rock Dump	300,000
Docks	Statter Harbor Phase IIID - Curb, gutter and paving	500,000
Docks and Harbors Fund Total		<u>\$ 4,450,000</u>

**FISCAL YEAR 2026
FACILITIES MAINTENANCE FUND**

DEPARTMENT	PROJECT	FY26 BUDGET
P& R - Facilities Maintenance	Floyd Dryden Deferred Maintenance	\$ 300,000
Facilities Maintenance Fund Total		<u>\$ 300,000</u>

**FISCAL YEAR 2026
LANDS & RESOURCES FUND**

DEPARTMENT	PROJECT	FY26 BUDGET
Lands & Resources	Pits and Quarries Management, Infrastructure Maintenance and Expansion	\$ 100,000
Lands & Resources	Pederson Hill Development	400,000
Lands & Resources	Auke Bay Prop Devo and Disposal	250,000
P& R - Facilities Maintenance	Floyd Dryden Deferred Maintenance	722,000
Lands & Resources Fund Total		<u>\$ 1,472,000</u>

**FISCAL YEAR 2026
WASTEWATER ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY26 BUDGET
Wastewater Utility	Franklin (2nd to 6th) Sewer Infrastructure	\$ 50,000
Wastewater Utility	Dudley Street Sewer Infrastructure	460,000
Wastewater Utility	JDPT SCADA and Instrumentation Upgrades	300,000
Wastewater Utility	Pavement Management Program - Utility Adjustments	33,000
Wastewater Utility	MWWTP SBR Waste Pumps Replacement	375,000
Wastewater Utility	JDTP Waste Pump Replacement	100,000
Wastewater Utility	MH SBR Foam Knockdown Sprays	50,000
Wastewater Utility	Flood Repairs - View Drive Lift Station	50,000
Wastewater Utility	Areawide Collections Systems Improvements - MH structures	350,000
Wastewater Utility	Areawide Collections Systems Improvements - Kiowa MH Structure	320,000
Wastewater Utility	MWWTP Improvements	2,500,000
Wastewater Enterprise Fund Total		\$ 4,588,000

**FISCAL YEAR 2026
WATER ENTERPRISE FUND**

DEPARTMENT	PROJECT	FY26 BUDGET
Water Utility	Dudley Street Water Infrastructure	\$ 1,500,000
Water Utility	Vintage Boulevard and Clinton Drive Reconstruction	250,000
Water Utility	Pavement Management - Utility Adjustments	11,000
Water Utility	Potable Water Distribution Instrumentation	100,000
Water Utility	MOV Installations & Communications	150,000
Water Utility	North Franklin Water Infrastructure	515,000
Water Utility	Nowell Ave Water Infrastructure	85,000
Water Utility	Water Pipeline Condition Assessment	150,000
Water Utility	Fritz Cove / Mendenhall Peninsula Water Replacement	750,000
Water Enterprise Fund Total		\$ 3,511,000

ORDINANCE 2025-01 CAPITAL PROJECTS FUNDING TOTAL \$ 61,115,200

ORDINANCE 2025-01 OPERATING BUDGET FUNDING TOTAL \$ 2,000,000 *

(c) The following list, as set forth in the "City and Borough of Juneau Capital Improvement Program, Fiscal Years 2026-2031," are capital improvement projects identified as priorities proposed to be undertaken beginning in FY26, but are dependent on other unsecured funding sources. As the sources are secured, the funds will be appropriated:

**FISCAL YEAR 2026
AIRPORT UNSCHEDULED FUNDING**

DEPARTMENT	PROJECT		
Airport	Acquire Snow Removal Equipment	\$	5,000,000
Airport	Construct 26 MALSR		6,700,000
Airport	Design E-1 Ramp		750,000
Airport	Channel Flying Property Acquisition		3,000,000
Airport	ADA Elevator Access Departure Lounge Ground Load Gate 6		2,500,000
Airport Unscheduled Funding Total		\$	17,950,000

**FISCAL YEAR 2026
UNSCHEDULED FUNDING**

DEPARTMENT	PROJECT		
Capital Transit	FTA Grants - Bus Barn Electric Bus Charging Infrastructure, Security, Safety, Repairs and Upgrades	\$	4,860,000
Capital Transit	FTA Grant: - New Bus Maintenance Facility		200,000
Harbors	Aurora Harbor Drive Down Float		11,200,000
Harbors	Statter Harbor - Zinc Anodes - ADOT Harbor Grant		500,000
Harbors	Echo Cove Launch Float -Pittman Robertson Grant		200,000
Manager's Office	NOAA Transformation Habitat Restoration and Coastal Resilience Grant - Mendenhall River Glacial Outburst		1,500,000
Parks and Recreation	OHV Recreational Trails Program Grant		300,000
Parks and Recreation	LWCF GRANT - Savikko Park Restroom Replacement		600,000
Public Works	Upper Jordan Creek Sediment Control		5,000,000
Public Works	Highlands Storm Drainage Repairs		5,000,000
School District	JSD Renew American Schools Grant - HVAC Upgrades		3,000,000
Unscheduled Funding Total		\$	32,360,000

Section 2. Fiscal Year 2026 Budget. It is the intent of the Assembly that the capital improvement project budget allocations as set forth in the FY26 pending Capital Improvements List in Section 1(b), above, not already appropriated, shall become a part of the City and Borough's Fiscal Year 2026 Budget.

Section 3. State and Federal Funding. To the extent that a proposed CIP project, as set forth in Section 1(c), above, includes state funding, federal funding, or both, the amount of funding for that project is an estimate only, and is subject to appropriation contingent upon final funding being secured. It is the intent of the Assembly that once funding is secured, these items will be brought back to the Assembly for appropriation.

Section 4. Effective Date. This resolution shall be effective immediately upon adoption.

Adopted this _____ day of June, 2025.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk